

**PROPOSALS FOR MODEL LEGISLATION FOR
MUNICIPAL CORPORATIONS**



Proposals for Model Legislation for Municipal Corporations



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FOREWORD

A 'model' legislation for municipal corporations was prepared in the Institute's Centre for Municipal Administration (now Centre for Urban Studies) in 1971 at the request of the Union Ministry of Health and Family Planning. The work was undertaken by Prof. Deva Raj, assisted by Shri S.D. Dwivedi.

The 'model' legislation evoked considerable interest among the municipal corporations in the country and was discussed in a number of forums like the Conference of Mayors, Conference of Municipal Corporations and the Central Council of Local Self-Government. However, no State has so far undertaken any change in the legislative framework for the municipal corporations in terms of the 'model' legislation. A work of this kind needs to be supported by some kind of a consensus at the State and local levels and experience has demonstrated that such a consensus is not easy to come by.

The value of the 'model' legislation primarily rests on the synthesis of the various legislations on municipal corporations in the country and it is hoped that similar work would be initiated for other municipal authorities as well. I am grateful to my colleagues for suggesting that the 'model' legislation for the municipal corporations be printed for wider circulation and for its documentation value.

I thank Shri N.R. Gopalakrishnan for his valuable suggestions and keen interest in the production of this publication. I am thankful to Shri Om Anand, Shri K.K. Joshi, Shri Datar Singh and Shri B.L. Bhatla for their cooperation and efficiency in handling the highly exacting task of getting this printed.

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MARCH, 1977

R.N. HALDIPUR
Director
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MODEL LEGISLATION FOR ADMINISTRATIVE AND FINANCIAL POWERS AND STRUCTURE OF MUNICIPAL CORPORATIONS

Introductory

1.01 The Sixth Conference of Municipal Corporations held at Trivandrum in September, 1967 adopted a resolution urging the preparation of a model draft bill for Municipal Corporations in the following words:

"Resolution No. 22—

The Conference invited attention to the wide discrepancies and variations in the administrative and taxation powers and structure of Municipal Corporations in the country and called upon the Ministry of Health and Family Planning to draw up a model draft bill for the guidance of various Corporations and State Governments."

The Department of Health of the Government of India, entrusted the task of drawing up the draft model code to the National Centre for Training and Research in Municipal Administration at the Indian Institute of Public Administration, New Delhi.

1.02 The Corporation Acts are a distinct set of enactments, separate from the Municipal Acts in the various States. In fact the States of Punjab, Haryana, Jammu & Kashmir, Rajasthan, Orissa and Assam do not have any Corporations and as such no separate legislation. There are altogether thirteen Corporation Acts including those for Chandranagore in West Bengal, which is a variant of the general municipal Act and for Howrah, which is still not in operation and is an adaptation of the Calcutta Municipal Act, 1951. There are thirty Corporations in the country out of which Bombay, Madras, Calcutta, Delhi, Hyderabad, Bangalore and Patna as also Chandranagore and Howrah mentioned above are governed by acts applicable to the

respective cities. The remaining Corporations are governed by four omnibus acts applicable to about 21 cities. Leaving out Chandranagore and Howrah there are the following eleven Corporation Acts in operation:

- (1) Madras City Municipal Corporation Act, 1919.
- (2) The Bombay Municipal Corporation Act, 1888.
- (3) Bombay Provincial Municipal Corporations Act, 1949.
- (4) Delhi Municipal Corporation Act, 1957.
- (5) The Calcutta Municipal Act, 1951.
- (6) The U.P. Nagar Mahapalika Adhiniyam, 1959.
- (7) Madhya Pradesh Municipal Corporation Act, 1956.
- (8) The Kerala Municipal Corporation Act, 1961.
- (9) The Hyderabad Municipal Corporation Act, 1955.
- (10) The City of Bangalore Municipal Corporation Act, 1949.
- (11) The Patna Municipal Corporation Act, 1951.

1.03 The broad frame of all the Corporation Acts is practically the same but there are considerable variations in the details—such as the taxation and financial powers of the Corporations, structure of Committees, distribution of powers amongst the various authorities and relations with the State Governments. The objectives of a uniform model code for all Corporations appear to be a reasonable synthesis and some common norms in the structural organisation and powers of the Corporations as also the evolving of a framework that will help to resolve the continuing confrontation between the “Deliberative and Executive Wings” of the Corporations.

1.04 The preparation of a uniform model code presupposes a broad consensus among the various Corporations about certain fundamentals and basic principles. While there is considerable agreement on financial powers amongst the Corporations as reflected in the resolutions adopted

by the Conference of Municipal Corporations and the meetings of the All India Council of Mayors over the last decade, there is hardly any clear indication of the directions for a re-organisation of the structural framework of the various authorities in the Corporations. The demand for more powers to the deliberative wing is far too general and there has been no attempt so far to spell out the exact distribution of power and the manner in which executive authority should be exercised. A Seminar on "Cabinet System in Municipal Government" was organised by the Centre of Training and Research in Municipal Administration in September, 1969 to discuss various proposals for the reform of Municipal Government. No unanimity could be reached on the nature of political executive although various alternatives were put forward. It is evident that the varying alternatives in this regard affect the structure and nature of Corporation authorities and their inter-relationship.

1.05 It may be re-called. that the Rural Urban Relationship Committee had some detailed consultations with the All India Council of Mayors about the position of the Municipal Commissioner and the power equations between the executive and deliberative organs and the general opinion that emerged was no more than strengthening of the position of the Mayor. The Committee made its recommendations about the position of the Mayor and the structure of Committees accordingly. These recommendations do not, however, appear to have been found satisfactory and a number of Municipal Commissioners as well as elected civic leaders have, for varying reasons, expressed themselves for a more radical approach to this question for which there could be a number of alternatives.

1.06 It must also be noted that local government lies, under the Constitution, within the exclusive competence of the State Legislatures, which have varying conditions to deal with. Their enactments must necessarily bear the

stamp of the history and special circumstances of the development of Local Government institutions in the respective States. A Standing example is the Panchayat Raj legislation about which there was a considerable unanimity of approach among the States. Model bills are certainly not popular in the State capitals. Moreover with regard to financial powers to urban local bodies and the distribution of powers amongst the Corporation authorities the State Governments have their own varying view points. Unless these can be suitably reflected, the model code may as well be a futile exercise.

1.07 Keeping these factors in view, it was thought advisable to make a comparative study of the existing provisions of the eleven Corporation Acts listed above insofar as they relate to the structure and administrative and financial powers of these local authorities. Comparative statements of the various aspects of municipal organisation, administration and finance were prepared bringing out discrepancies and variations and these are given in the annexures to this text. These are based on the study of the respective Acts with amendments as far as available. The following pages give comments on these statements along with suggestions for model draft legislation. Once it is decided to adopt a particular alternative, the actual shape of an amending legislation or a totally new bill can be left to the Law Department of the respective State Governments.

1.08 It may be mentioned here that the powers to give Corporation status to a city vests in the State Governments in Uttar Pradesh, Madhya Pradesh, Kerala and Maharashtra and Gujarat, where general Corporation Acts are in force. In other cases Corporations can be set up only by an Act of the Legislature. In either case there has hardly been any clear criteria for converting municipal Councils into Corporations. Some of the Corporations

have lesser population than the leading cities of Punjab and Rajasthan, where no Corporation legislation has yet been adopted. Uniform model legislation presupposes common administrative and development problems requiring similar legislative framework. It may, therefore, be desirable to lay down in the general statewide acts some criteria for giving Corporation status. The Rural Urban Relationship Committee suggested the criteria of population of half a million and at least an annual revenue of one crore. A special legislation for a city or a number of cities must be based on their metropolitan character.

Perspectives of Executive Structure

2.01 It is, however, necessary to emphasise in this context that the key to the entire question of structural changes in particular, lies in the executive framework that may be decided upon for the efficient management of urban local government. The arrangements in respect of the position of the Mayor and Deputy Mayor, of the need and character of statutory authorities, their relations and a host of other matters are contingent on the type of the executive that may be adopted.

2.02 The relations between the deliberative and executive wings in the municipal corporations have been a matter of protracted controversy over the last fifteen years. Issues have been confused on the erroneous assumption that there is a clear division between the executive and policy function in municipal corporations, with the Municipal Commissioner dominating the whole field of executive authority. The fact is that decision-making powers for the execution of policy and sanction of contracts as also for making appointments and the consequent control over staff are diffused and vested in the various authorities. This has led not only to delays but a shifting of responsibility and lack of a system of accountability. On the other hand it has often resulted in conflict between the various authorities of the Corporation, with all its adverse affects on municipal efficiency.

2.03 It is for consideration whether elected deliberative bodies are suitable forums for taking administrative and executive decisions—such as disciplinary action against staff or details of terms and conditions of tenders and awarding of contracts. Is the vesting of such executive and administrative functions essential to democratic processes, under which peoples' representatives are meant to control but not necessary to run and manage the day-to-day business of Government? The deliberative organs of our State and National Governments determine policy, approve budgets and measures of taxation, and exercise vigilance and control through debates, motions, resolutions, questions and a final resort to vote of no-confidence. The conduct of the affairs of government in general matters of establishment, appointment of Commissions and Committees, giving effect to the implementation of the budgetary programmes and policies are left wholly to the executive under the control of the Council of Ministers. In the municipal field, however, deliberative and administrative powers are combined in the Council and Committees and executive authority is fragmented with the Chairman and executive officers in municipalities and the Municipal Commissioners in Corporations enjoying very limited powers.

2.04 The system of Government by Committees is a British legacy based on the age old English tradition in local government with the difference that in India "Local Self-Government" was hedged in by a Wide range of overriding powers in the hands of the provincial governments. (But the basic executive framework has been the same leading to fragmented authority and loose civic administration which gives ample scope to the State Governments even to supersede the local bodies). Even in United Kingdom with its cherished traditions, this system has been found wanting to meet the growing complexity of urban local government. The Royal Commission on Local Government in the United Kingdom (1966-69) referring to the proliferation of a large number of Committees and Sub-Committees as well as multiplicity of departmental chief

officers, observed that—

“The system stems from the day when local affairs were so circumscribed that Committee of laymen could transact government business in much the same way as in voluntary organisation. It rests on the unique English nation that a member's contribution can be judged by the extent of participation in executive details. Hence the limited delegation to officers—distinctive feature of our local government”.¹

A Committee of the Royal Commission on the Management of Local Government was of the opinion that the traditional Committee system and departmental approach needed radical modification and recommended the organisation of a Management Board supported by a Chief Administrative head of the team of departmental officers. While the Royal Commission did not want to fetter local authorities with fixed statutory requirements they were at one with the Committee on Management in advocating the repeal of existing provision for the compulsory appointment of Committees.² They were firmly of the opinion that the reconstituted local authorities must have a central committee, board or body of some kind, by whatever name it is called to manage the business of local government and to advise the Council on its strategy and priorities.³ The new structure must also remove from members the temptation to cling to their preoccupation with details and supervision of routine.⁴

2.05 The only other country where local Government institutions were influenced by the British patterns in their early years is the U.S.A., and the evolution of the existing system of municipal executive to meet the growing problems of urban administration have some pertinent

¹*Royal Commission on Local Government in England, 1966-69, Vol. I, Report, para 479.*

²*Ibid.*, para 481.

³*Ibid.*, para 486 and 489.

⁴*Ibid.*, para 480.

lessons for local institutions in this country. An American writer surveying the urban scene at the beginning of the nineteenth century points out that⁵ "In form and in inspiration the local government leaned rather heavily on the English borough. Government power was vested in a common council which was composed of Mayor, recorder, alderman and councilmen". The limited authority of the municipal agencies was carried out by the council as a whole or through council committees. The Mayor-in-Council system that dominated American local government was in essence a replica of the English system with accent on the Jacksonian elective principle so that the Mayor, the Council and even key administrative officials were elected by the people and enjoyed administrative powers with the weak Mayor as the figurehead exercising some nominal authority. The pace of urbanisation and the expansion of municipal functions giving new dimensions to the administrative, technical and financial problems to be handled, found the weak Mayor-in-Council plan totally unequal to the new tasks. And that too when the Councils were much smaller in size than those in Indian cities. It was "asserted that the Council enmeshed in politics, was incapable of governing". The power of the Mayor is so restricted that he could not be held responsible for any phase of the city Government's activities. The weak Mayor plan lent itself to all manner of political manipulation.⁶

The position is summed up by Baker in the following words:

"The council's prestige dropped almost to a vanishing point. Fragmentation of executive authority among many independent offices and departments continued to exist. Bribery, election frauds, the bartering of public franchise, a general disregard of public trust and a host of other evils were everywhere in evidence....

⁵Benjamin Baker, *Urban Government*, Chapter 8.

⁶Fisher and Bishop, *Municipal and other Local Governments*, Prentice Hall, p. 33.

The growth in population further accentuated the strain placed upon municipal political institutions. The year 1900 found 30.2 million people in the cities, with more than half of these clustered in 160 urban places, each with a population of more than 25,000. Population pressure caused the reorganisation of old functions such as police, fire, public education, transportation. New functions were being organised constantly. The cities underwent a political nightmare best expressed in Bryce's comment that the government of American cities was, 'the one conspicuous failure of the United States' ".⁷

The result was a decided movement away from the weak Mayor-in-Council pattern towards to closing year of the nineteenth century. This type of Government has, with some exceptions, been widely discarded.

2.06 The natural reaction to the disillusionment with the weak Mayor plan was the search of a strong responsible executive. This took two main forms; the strengthening of the office of the Mayor and adoption of the Commission type in medium towns. The major cities were already moving towards vesting the Mayor with wider powers. His power of appointment were greatly increased. In Philadelphia and Boston appointments required confirmation by the Council. But in great many cities including New York and Cleveland, his power to appoint was made final. The gradual grant of powers to the Mayor had reached such proportions by the close of the nineteenth century that he became a full fledged executive. His veto power was expanded to influence legislation by the Council to be over-ridden only by an extraordinary majority. In some cases even the veto power was made final. The net result of this accretion of power was that the Mayor became the administrative as well as the political head of the city. The conviction that political accountability could be obtained by the correlation of authority in the hands of a

⁷Baker *op. cit.*, p. 125.

single executive was here to stay. With certain variations the Mayor-in-Council cities mostly replaced the weak Mayor by the strong Mayor plan.

2.07 The Commission Plan spread rapidly mostly in smaller cities and towns and its high point was reached by 1917 when about 500 cities were using this system. Under this plan, there are usually five Commissioners directly elected at large for two to four years, each to head certain departments enjoying full executive powers. The Commissioners joined together into a small Council for policy matters and legislative purposes, one of them being designated a Mayor with powers not very different from those of his colleagues, although he may wield greater influence. Even this arrangement of concentration of authority in a small number was not found effective as it failed to provide departmental coordination and necessary unity of executive action. A five man Commission may be better than a much large Council but it was true that five men were still hard to keep track of. In some cities there had been as much buck-passing and factionalism among a few Commissioners as there had previously been among the members of the city council. The Commission Plan suffered from a fatal weakness. It divided the executive and legislative powers among the Commissioners who tended to act in isolation and the Council as a whole lost its authority. There was a growing demand that the authority of the Council should be delegated to a single professionally trained administrator—on the lines of a managing director in a 'business' concern. This led to the emergence of the Council and City Manager Plan, with a single administrative head rather than a group and to the Council was restored its authority of supervision. Legislative and executive powers were carefully defined, with the Council retaining the power to formulate the framework of policymaking within which the city manager would operate.

2.08 The City Manager Plan has received wide acceptance over the last 50 years and has been adopted in

almost half the cities with population about 25,000 to less than half a million. The city managers form a professionalised expert service under the leadership of the International City Managers' Association. Here was a unique phenomenon in municipal politics. A career administrator, chosen solely on the basis of his executive ability and his knowledge of accepted municipal practice, is given complete authority and responsibility for the administration of the affairs of the municipality. The City Council, which is usually small, appoints and removes the manager, approve establishment of departments, sanctions the budget and other financial measures; and it has got extensive powers of inquiry and investigation to formulate general policies. The City Manager on the other hand is the actual and responsible head of the city administration. He appoints all departmental heads and officers, usually without any necessity for approval by the city-Council. He executes all laws and negotiates all contracts on behalf of the municipality. The Council is answerable to the electorate, the manager to the Council and all the administrative departments are responsible to the City Manager.

2.09 In large cities the people have preferred the Strong-Mayor-Council plan as it was felt that political decisions should be made and leadership provided by a politically accountable official—the Mayor. Moreover control of the leading cities has vast significance in the battle for power at the State and federal levels. Nevertheless the City Manager plan has acted as a pointer to the need of expert administration and even the large cities with the Strong Mayor have in recent years been taking steps to provide the Mayor with expert managerial support in the form of city administrator with wide powers to supervise departments and personnel under the direction of the Mayor. The Strong Mayor plan is gradually becoming the Mayor-administrator plan.

2.10 As already pointed out the old weak-Mayor-Council and Committees type of municipal administration

collapsed in U.S.A., under the weight of growing pressures and complex problems of administration created by the growth of urbanisation towards the end of the nineteenth century. In 1900 there were 30.2 million urban people in U.S.A. more than half of whom were clustered in 160 towns and cities with population more than 25,000. In India today we have a urban population of 108.8 millions and over 52 per cent are living in 142 cities with a population of 100,000 of over. And yet we have allowed our cities to suffer from fragmented authority and divided responsibility with chaotic conditions of ineffective and inefficient municipal administration as a consequence of framework in which the political bosses and the bureaucracy are at variance with each other. The problem today is to reconcile democratic aspirations with an efficient administrative machinery that can deliver the goods. The misconception that local government to be democratic must mean administrative powers to Councillors must be shed in favour of a broad financial and policy role of the Council acting as a corporate body.

2.11 In our own country the State and Central legislatures do not exercise administrative powers but the parliamentary system cannot for that reason be labelled as undemocratic. Nor can the Strong Mayor and City Manager plan can be regarded as dictatorial or bureaucratic. There is no reason why we should not evolve our own models of a unified executive supported by the necessary expertise to meet the growing urban challenge. The urban areas and their inhabitants have suffered for too long from divided and diffused executive authority. These factors have contributed not a little to the low esteem in which municipal governments are held not only by the bureaucrats as well as the democratic State Governments but also by the citizenry whose confidence they are supposed to enjoy. It is high time that the prestige of city government is salvaged by providing it with sound administration, in the light of experience of the municipal executive round the world.

Authorities of the Corporation

3.01 There is a basic uniformity in the enumeration of Corporation authorities in the various Acts as may be seen in Annexure II. Broadly speaking it is the Corporation or the General Council, the Standing Committee or Committees and the Chief executive generally designated as the Commissioner that are identified as the authorities. Generally there is one Standing Committee, which functions as the main steering body of the Corporation Council. But in the Southern States following the old Madras model and in Calcutta there have been multiple functional Standing Committees. The Madras Act was radically changed in 1962 to provide for territorial circle committees and a Central Committee apart from the small Contracts Committee, etc., which have been listed as authorities instead of the Standing Committees.

3.02 The Bombay Act of 1888 introduced the Improvements Committee as one of the Standing Committees, when the Bombay Improvement Trust was dissolved. The U.P. Act also merged the Improvement Trusts with the Corporation following the Bombay city model incorporating the Development Committee as an authority. The Bombay City and the Delhi Acts also list the Statutory Committees for public utility undertakings and their General Managers as the authorities of the Corporations. The U.P. and the Bombay Provincial Corporations acts also make similar provisions in the event of their having a transport or electricity undertaking.

3.03 The specific identification of authorities in the Act is considered legally important, not only because the Act vests particular powers in them but also because it is now established by some Court rulings, that the sphere of their authority is exclusive and other authorities cannot encroach on the powers specifically assigned to them under the Act, although there is a hierarchical relationship between the Council, the Standing Committee and the Commissioner. The Delhi Act is peculiar in listing the Standing

Committees, the Commissioner as municipal authorities "under the Corporation" without listing the Corporation Council as one of the authorities.

3.04 The Mayor or the Deputy Mayor have not been listed as authorities in any of the Acts as they do not appear to have been vested with any executive powers and are treated as part of the Council or the Standing Committees. Even the U.P. Act, which vests in the Mayor the power of making certain appointment to the higher posts and thus having statutory control over such officers, does not list him as an authority of the Corporation. It is, however, evident that if the Mayor and his Deputy are to be given specific powers as representatives of the elected wing, they shall have to be listed as one of the authorities. In fact in a system of strong executive with clear cut functions, the need for such an enumeration may not be there. Thus depending upon the pattern of distribution of powers it may be appropriate to enumerate the authorities as follows:

- (1) The Corporation Council.
- (2) The Standing Committees as specified in the Act.
- (3) The Mayor/Deputy Mayor.
- (4) The Commissioner.

The Corporation Council

4.01 Particulars of composition, term and election of the Council are given in Annexure III. Broadly speaking the provisions have a marked similarity. Some important discrepancies are discussed below.

4.02 *Size of the Councils*—The Kerala Act lays down a limit of 40 to 50 members, while Hyderabad, Secunderabad and Delhi have a limit of 100 members. Madras has one member each from its 100 Divisions and Bombay 131 although an amendment of 1964 seeks to place the limit at 120. U.P. has a maximum limit of 100 although actually the membership varies from 60 to 80 including aldermen.

In the case of the M. P. Act and the Bombay Provincial Corporations Act, the number is to be fixed by State Government by notification. The size of the Councils is generally large and RURC recommended a maximum limit of 50 for all new Corporations on the basis of a population of 5 lakhs or over. Generally speaking the size is related to the city's population and there is a member for a population of about 20,000 or more in the large Corporations.

4.03 Aldermen—There are no aldermen in Bombay, Madras, Hyderabad, Patna nor do the Kerala Act and Bombay Provincial Corporations Act provide for them. Delhi has six aldermen elected by the Councillors. Calcutta and Bangalore have five each while in U. P. their strength is one-ninth of the number of Councillors. In Calcutta and U. P. a minimum age limit of 25 and 30 years respectively is prescribed. The Madhya Pradesh Act provides for aldermen to be appointed by the State Government up to one-fourth the number of elected Councillors, and having knowledge of municipal administration, public health, town improvement or industry, education or social science. The purpose of the institution of aldermen is to ensure entry into the Council of senior and experienced persons as well as experts, who will not ordinarily contest elections. This hope has not been fulfilled and the idea of the Government nominating aldermen is hardly commendable. The RURC recommended abolition of aldermen. On the other hand it is generally felt that if Mayor is to be elected from amongst members, this avenue of entry into the Council of senior respected citizens may be kept open.

4.04 Special Representation—Most Acts provide for representation of Schedule Castes by reservation of seats in proportion to their population or as determined by the State Government or specified in the Act. Madras Act provides for cooption of 2 scheduled caste members if no schedule caste member is elected from the general seats. Bangalore reserves six general seats and one alderman seat for women. In Madhya Pradesh, if no woman is elected

one of the aldermen to be appointed by Government has to be a woman. By and large there is a tendency to do away with such special representation.

4.05 Apart from women and Schedule Caste some Acts provide for special interests. In Calcutta and Patna the Chairman, Improvement Trust is an *ex officio* member, which is desirable provision. It is, however, difficult to justify some provisions in Bangalore and Patna. In Bangalore four Councillors are to represent Labour and another four Trade and Commerce elected by such bodies as are notified. The State Government can appoint both in Bangalore and Patna not more than three Councillors having special knowledge or experience of municipal administration. In Patna there are three special constituencies one for Bihar Chamber of Commerce, one representative of registered Trade Unions and one of registered graduates of Patna University normally residing in the City. The Council as a whole can elect five Councillors, one of them being of the Scheduled Castes. Patna Act also makes the State Director of Public Health, Chief Engineers, Public Health Engineering and Public Works Departments, *ex officio* members. It would perhaps be better to make them *ex officio* members of respective functional Committees, if any.

4.06 Term—The term of the Corporations of Bangalore and Madras is 3 years only with the State Government having the power in the latter's case to *extend or reduce* it by 3 months. Calcutta has also a three year term while Delhi, Hyderabad, Patna, Bombay Provincial Act and Madhya Pradesh have 4 years and Bombay and U. P. five years with extension by State Government in all cases up to one year. The U.P. Act also provides for extension for still another year in case of some emergency or other similar cause. Kerala Act provides for a fixed term of five years. The RURC favours a uniform term of 5 years. On the other hand if the Mayor were to be given wider powers and his term made coterminous with that of the

Corporation, a 3 year term with power to extend by one year may be more convenient.

4.07 *Resignation by Members*—A Councillor can cease to be member by: (a) submitting his resignation; (b) incurring disqualifications; (c) prolonged absence; and (d) removal. The Bombay City Act does not provide for resignation or removal. In most cases the resignation is effective when received by the Mayor while in the Bombay Provincial Act, it is effective from the date of notice given to the Commissioner. The Patna Act requires its formal acceptance by the Corporation after submission to Mayors. The Delhi provision appears to be the most practical—requiring written notice to the Mayor delivered to the Commissioner and the seat shall thereupon fall vacant.

4.08 *Failure to Attend Meetings*—One of the important disqualifications that can be incurred is failure to pay municipal dues within three months of a notice served for the purpose. In Madras, Bombay, Bangalore and Delhi Acts the question of disqualification may be referred for determination by the Court. The Madras and Bangalore Acts automatically disqualify member if he fails to attend meetings of the Corporation for three consecutive months while in other Acts three or six months period is laid down unless approval of Corporation for absence is given. The Bombay City provision appears to be the most practical. A member ceases to be one if :

- (a) He is absent for 3 successive months without the approval of Corporation; and
- (b) In any case if absent for twelve successive months.

4.09 *Removal of Members*—The Bombay, Calcutta, Delhi, Kerala, Hyderabad, Bangalore and Madras Acts do not provide for removal of members by the State Government. The Bombay Provincial Corporation Act provides for removal by the State Government if the Corporation recommends such a step by three-fourths majority of the

Councillors on grounds of gross misconduct or incapability of performing duties. The majority needed in Madhya Pradesh Act is two-thirds. The State Government can itself remove a member due to above factors or for having acted in a manner prejudicial to public interests in U.P., Madhya Pradesh and Patna. The Patna Act also provides more or less for a recall of the member by three-fourths if the registered electors of any ward submit a representation to the State Government after a member has held office for at least one year. The State Government can remove the Councillor after making necessary enquiries. The provisions for removal of members by State Government on its own are hardly a satisfactory arrangement. The matter should be covered by incurring of disqualifications. Otherwise the Patna practice of submission by electors or recommendation by the Corporation Council by two-thirds majority are more desirable arrangements.

4.10 Election Authority—In all Acts the Commissioner of the Corporation is the election authority for conducting elections to the Council except in U. P., where this is the responsibility of the Director of Election (Local Bodies) and in Patna where the arrangements are determined by rules made by the State Governments. It will perhaps be more convenient and desirable to have an independent election authority outside the Corporation and the District election machinery can be utilised for the purpose.

The Mayor and Deputy Mayor

5.01 The Bombay City has no Deputy Mayor; otherwise all cities have a Mayor and Deputy Mayor elected by the Council *every year from amongst its members*, except in the U. P. Act, which has two important variations:

- (a) The candidate for the office of the Nagar Pramukh may or may not be a member of the Council but must be a voter and 30 years of age; and

- (b) The U. P. Nagar Pramukh (Dy. Mayor) has to be a member but is elected for full five year term of the Council. He is thus subject to a vote of no-confidence after 12 months of holding, passed by more than half the total members, on which he has to vacate office or he can recommend dissolution of the Council to the State Government. The Government may accept the recommendations or ask the Deputy Mayor to quit within 3 days.

The rationale behind the U. P. arrangement was to ensure the dignity of the office of the Mayor by keeping him above controversy with one year term not subject to vote of no-confidence; whereas the Deputy Mayor was to provide a continuity of leadership for the term of the Council. He was also made *ex officio* Chairman of the two Standing Committees. The system, however, led to a number of anomalies in making the post of Deputy Mayor, more attractive and there is a strong view to change it.

5.02 In all other Acts the Deputy Mayor performs the duties of the Mayor's Office during his absence and the *Mayor's powers* are confined to formal presiding over the meetings, and access to all records. In some Acts he is also the referee in cases where the Commissioner refuses to place some records before a Standing Committee or the Council, in what he considers to be public interest. The Southern Act also provide for all correspondence with the State Government passing through the Mayor empowering to make any remarks for transmittal to State Government. In Madhya Pradesh, Mayor has powers to order stoppage or execution of any work or any act in an emergency. The U.P. Act gives the Mayor power to make appointments to posts carrying Rs. 500 or more as initial salary per month, in consultation with State Public Service Commission. This power has been circumscribed considerably with centralisation of most categories of services in U.P.

5.03 There is no provision of a vote of *no-confidence* in the two dignitaries except in respect of Deputy Mayor in U. P. as mentioned above and in the Madhya Pradesh Act according to which a Motion can be adopted against the Mayor or Deputy Mayor by a two-thirds majority of all members at a meeting held at seven days' notice after giving reasonable opportunity to them to show cause why such a resolution be not adopted. Mayor or Deputy Mayor against whom the vote is proposed are not to preside at such a meeting.

5.04 Except in Bombay City Act, all acts provide for *resignation* by Mayor and Deputy Mayor. The resignation takes effect in respect of the Mayor when placed before the Council and in the case of Deputy Mayor when received by the Mayor in Madras, Calcutta, Bangalore, the Bombay Provincial Act, 1949, the Madhya Pradesh and Kerala Acts. Patna and Hyderabad Act require their formal acceptance by the respective authorities before resignation becomes effective. In Delhi Corporation the Mayor can address the letter of resignation to the Deputy Mayor and the Deputy Mayor to the Mayor and it becomes effective from the date it is delivered to the Municipal Secretary. In U. P. the Nagar Pramukh submits his resignation to the State Government and Deputy Mayor to the Mayor. The best arrangement appears to be that the resignation of Mayor and Deputy Mayor should become effective when received by the Council and the Mayor respectively.

5.05 *Future Perspectives*—In case no change is desired in the position and powers of the Mayor beyond minor adjustments as already provided in some of the Acts, no substantial change in the provisions relating to the Mayor and Deputy Mayor is necessary. They should both hold office for one year, eligible for re-election. There are however strong indications for making the Mayor the real executive head and this may mean several alternatives, which will affect the structure and powers of the various authorities of Municipal Corporations.

5.06 *The Possible Alternatives*—In the course of the deliberations at the Seminar in "Cabinet System in Municipal Government," referred to in para 1.04 three different systems were suggested, viz., the Cabinet System, Presidential System and Committee System, with the Cabinet System rallying greater support. The Presidential System corresponding to the strong Mayor plan in USA, requires a directly elected Mayor for a long-term—say 4 or 5 years—with a paid full time office, outside the Council, which may not be competent to remove him. This system prevalent in USA and Japan does not seem to fit in with the parliamentary institutions in India. There is however no reason why the system could not be adopted to the requirements of Indian political institutions. The Committee System can have many variants. One is the existing pattern in the Indian Municipalities with all the problems of diffusion of power and responsibility, delays in the decision making process and administrative ineffectiveness. A full-fledged Cabinet System with the treasury benches and opposition and all the paraphernalia of portfolios may not suit the needs of municipal government and will mean a complete deletion of all other authorities mentioned in para 3.04. However, in any far-reaching change of the executive structure of municipal corporations the Mayor is bound to emerge as the key figure. There are three possible alternatives for consideration:

- (a) The Mayor-in-Council a variant of the Cabinet System; and
- (b) The Mayor as the sole executive guided and controlled in matters of policy and finance by the Council of elected representatives and assisted and supported by the Commissioner in administration and execution.
- (c) Vesting all executive authority in the Municipal Manager-Commissioner who will be wholly answerable to the Council as the City Manager in U.S.A.

5.07 Mayor-in-Council—This model of a municipal Cabinet System was proposed for the Delhi Municipal Corporation in a draft bill, drawn up in 1966. Its salient features are:

- (a) A Mayor is to be elected by the Corporation from among its members for full term of the Corporation;
- (b) the Mayor-in-Council consists of the Mayor and two Deputy Mayors appointed by the Administrator (*i.e.*, Lt. Governor of Delhi) from amongst members on the advice of the Mayor and one of them to be the senior Deputy Mayor as determined by the Mayor.
- (c) The Mayor can resign by submitting his resignation to the Administrator and Deputy Mayors to the Mayor.
- (d) The Mayor can be removed by a vote of no-confidence adopted by a majority of all members at a meeting specially convened by the Administrator on the requisition of one-third of total membership.
- (e) The Deputy Mayors can be removed by the Administrator on the advice of the Mayor. They continue in office, if a Mayor resigns or is removed or otherwise ceases to hold office but cease to be Deputy Mayors when a new Mayor is elected.
- (f) They take oath of office and secrecy and are to receive salaries and allowances as the Corporation may fix with the approval of the Administrator.
- (g) The executive power is to be exercised by the Mayor-in-Council in the name of the Corporation and there is no mention of authorities or any Standing Committee. Powers of appointment now vesting in the Committees or the Corporation, vest in the Mayor-in-Council.

- (h) The Commissioner will be appointed by the Mayor-in-Council with the approval of the Administrator. He continues to be the principal executive officer subject to the supervision and control of the Mayor-in-Council.
- (i) There would be Zonal Committees consisting of members from the Zone which may perform functions assigned by Corporation subject to general control and supervision of the Mayor-in-Council. The Mayor-in-Council may have Advisory Committees to be elected by the Corporation from its members by single transferable vote and presided over by the Mayor or a Deputy Mayor concerned with the subject-matter. The Corporation can also have ad-hoc or Special Committee for inquiry into, reporting or advising on any matter.

If such a system is adopted for another city, the place of the Administrator will have to be taken by some dignitary, which may be the Divisional Commissioner or some higher authority.

5.08 *The Single Executive*—The Mayor as the sole executive authority will be but a variation of the Mayor-in-Council concept. All executive authority will be exercised by him on behalf of the Corporation. He will be elected in the same manner for a full term and subject to a vote of no-confidence. The provisions in this regard applicable to Deputy Mayor in the U. P. Act may apply to the Mayor. A Deputy Mayor may also be similarly elected but his function will be only to deputize for the Mayor in his absence and to act as Mayor temporarily in the event of a vacancy till a new Mayor is elected. The Commissioner would be appointed by the Mayor subject to approval of the Government and he will continue to exercise all the existing powers subject to direction and control of the Mayor, who may be the appellate authority against

Commissioner's decision. There could also be a Committee System as follows:

- (a) Functional Standing Committees on various subjects to advise on policy matters, programme priorities and approval of projects generally on matters of their concern. The members to be Councillors with association of specialists on an *ex officio* basis or by co-option. It is also proposed that no person may be member of more than one Committee and as far as possible all members should have a chance to be on one Committee or the other. They elect their own Chairman.
- (b) A finance and Co-ordination Committee presided over by the Mayor with the Chairmen of the subject committees and the Deputy Mayor as members. This Committee may consider the budget estimates and proposals for taxation drawn up by the Mayor and make recommendations for consideration of the Council. This Committee will also be concerned with matters of financial policy and allocation of resources. Project estimates exceeding Rs. 1 lakh may also be approved by it and those exceeding five lakhs may be sent to the Council with its recommendations. Once the budget and Project estimates are approved, the Mayor assisted by the executive Wing will be free to take all steps for execution of works, etc.
- (c) There may be other *ad hoc* or Special Committees to inquire, report and advise.
- (d) As an alternative to functional Committees there can be Zonal or territorial Committees as in Madras with a Central Committee with finance and co-ordination as its functions.

5.09 The main difference between the two above mentioned alternatives is that the latter gives opportunities of

greater participation in policy matters to the elected members and sets up a steering Committee for the larger Council. It is possible to have this arrangement even with the Mayor-in-Council, which functions as a joint executive under the Mayor's Control. Mayor-in-Council may also have the merit of training grounds for future Mayors and lessening the work load of the single executive Mayor. In either case the structure of the Corporation machinery in other respects will have to be seen within the framework of the Mayor or the Mayor-in-Council exercising all executive power including staff matters, unless *status quo*, with certain adjustments, is preferred.

5.10 The Third alternative is based on the modern principles of management, which entrusts all power and responsibility for making the executive machinery function in a single technical/administrative head. The elected Council functions only as a board of directors controlling broad policies and laying down and approving programmes and priorities. The Mayor as the presiding officer enjoying the confidence of the Council will act as the link between the Council and the expert executive. Under such circumstances there will be only two authorities, *viz.*, the Council and the Municipal Commissioner as the head of the entire establishment. It will be desirable to have a smaller Council and the system may be particularly suitable for medium sized and smaller corporations. Another condition for the success of this system is that the Municipal Commissioner must be an expert in the field of urban government and management. Governing the system it should not be difficult to build up such an expert cadre. In fact efficiency in the management of urban services will ultimately depend on a recognition of the managerial needs of this most complex and difficult area of public administration.

Committee System

6.01 The foregoing paragraphs have anticipated the structure of Committees in relation to the changes in the

executive status of the Mayor. There are some features of the existing Committee systems that could be retained in addition. Annexure V gives the comparative statement of Committees, their composition and organisation, under the various Acts.

6.02 *Types of Committees*—The underlying principle of the Committee/System in most Corporations is to have a single Standing Committee elected on basis of proportional representation, generally reflecting the party position in the main Council. It has wide powers of control of sanctioning expenditure and making appointments half-way between the Commissioner and the Corporation. Most of the matters for decision by the Corporation pass through this Committee. Some Corporations have parallel Standing Committees in respect of public, utility undertakings as in Bombay, Delhi, Ahmedabad and Poona while Bombay city and U. P. Mahapalikas have a separate Improvements/Development Committees. Three Corporations have multiple Standing Committees. Calcutta has seven functional Standing Committees for Education, Accounts, Taxation and Finance, Health, Town Planning and Improvements, Works and Building, while Bangalore has the first six and the Kerala Act those of Taxation and Finance, Works, Health and such additional ones as the Council may like with prior sanction of the State Government. Taxation and Finance Committee performs the co-ordinating budgetary function. In Madhya Pradesh and Patna there are statutory Consultative Committees apart from the principal Standing Committee. Patna has also got a special Water Board functioning within the Corporation. Madras has a separate nomenclature since the amending Act of 1962. There are no Standing Committees but Statutory Committees known as the Central Committee, the Circle Committees, Accounts Committee, Contracts Committee and License Appeals Committee, all of which are listed as authorities of the Corporation in view of Standing Committees but it is the Central Committee that functions as the Standing Committee.

6.03 Apart from the above principal Standing and Statutory Committees, most of the Acts provide for special and *ad-hoc* Committees appointed for inquiring into, reporting or advising on any matter. Their constitution, composition and term are generally determined by the Corporation Council itself but in some cases it is required to be governed by rules made in this behalf. Often such Committees continue for long periods and even exercise some powers as may be delegated to them. Such Committees however lose their significance and are not as numerous where there are functional Standing Committees or Statutory Consultative Committees. The Delhi Act makes a specific provision for Ward Committees and the Calcutta Act for Burrough Committees. In Madras the Circle Committees are statutory authorities in their own right.

6.04 *Composition and Size*—The size of the principal Standing Committee varies from 10 Councillors in Madhya Pradesh, 12 in U. P. and Bombay Provincial Acts, 14 in Delhi, 15 (including Mayor and De. Mayor) in Patna, 16 in Bombay city and 12 to 16 in Hyderabad. Madras's Central Committee also includes Mayor and Deputy Mayor and one representative from each of the ten Circle Committees. In Patna the Mayor is *ex officio* Chairman while in U.P. the Dy. Mayor is an additional *ex officio* member as well Chairman of the two Standing Committees. In all others the Chairmen are elected by the Committees themselves. Of the Corporations with multiple functional Standing Committees, Calcutta elects as many members as it decides for each Committee but no Councillor may be member of more than 2 Committees. There may be three non-members associated with each Committee and a representative of the institution of Engineers, West Bengal Centre, with the Building Committee. In Kerala the Committees are small with five members and no one may be on more than one Committee. In Bangalore each Committee has seven members and no one to be member of more than two Committees. Mayor is *ex officio* member of the Committees

but he is barred from being elected Chairman. The Consultative Committees in M. P. and Patna consist of 5 to 9 members. In Madras the Circle Committees have all the elected members of the Circle, the Accounts Committee has the Mayor and seven members and License Appeals Committee five members with Chairman elected by themselves not being the Mayor. The Contracts Committee however is presided over by the Mayor with Chairman of the Central Committee and the Commissioner as members. This is expected to expedite decisions on tenders and awarding of contracts.

6.05 Term of Committees—The terms of Committees vary considerably, partly depending on their structure. In Madras where all Councillors are members of their respective Circle Committees and the Central Committee consists of representatives of Circle Committees—the term is the same as that of the Council. In Calcutta and Bangalore also the multiple Standing Committees are coterminous with the Corporation but in Kerala their term is one year. The Standing Committee and Consultative Committees in M. P. have a one year term while in Patna the Standing Committee has a two year term and Consultative Committees one year. All other Standing or Statutory Committees have half the members retiring every year.

6.06 Zonal Committees—The rapidly growing cities particularly those with population exceeding five lakhs, have been faced with the problems of diminishing the distance between the citizen and the civic administration leading to certain measures towards decentralisation. In most of the metropolitan areas, Zonal or Ward offices have been set up for attending to problems of maintenance of local services and collection of taxes. This decentralisation has taken place in varying degrees. In the Delhi Act there is provision of Ward Committees in the Act but it is under the provision of Special Committees that the Corporation has set up Zonal Committees with delegated powers along with a complete unit of a Municipal Office under an Assistant

Commissioner in each Zone. In Calcutta Burrough Committees are constituted for 4 or 5 Wards with Councillors from the Wards as members. They can co-opt not more than three more persons residing in their wards. These Burrough Committees are not, however, supported by any field office. Zonal area or ward offices have also been organised in Bombay, Hyderabad, Kanpur, etc. It is only in Madras that decentralisation has been given both a statutory and an administrative shape with the Circle Committees deriving direct authority from the Act with specific tasks. The representation in the Central Committee is also on a territorial basis. This is a half-way house between a centralised and a two-tier system for metropolitan Government.

6.07 Suggested Reforms—It is evident that whatever the executive structure, Committees can play an important consultative role in Local Government. With Mayor-in-Council or Mayor exercising all executive powers the Committees will have more a policy forming and advisory function. There is a feeling that all Councillors and Aldermen should have the opportunity of associating themselves with some Committee work. This has been the cause of proliferation of Committees and their frequent elections in most Corporations with one or two general Standing Committees. If it is desired to have any Committees they should be small and not too numerous. The Corporation acts may provide for:

- (a) *Functional Committees*—for Public Health, Public Works, Water Supply and Drainage, Town Improvement, Education, Recreation and Culture and any other subject considered essential in the context of local needs. They should have 7 to 15 members each according to the size of the Council and no one should be a member of more than one such Committee. They should be elected for the *full term* of the Council so that they may concentrate on subjects of their interest and frequent

elections are avoided. They may elect their own Chairman each year and may co-opt one or two specialists in their subject from outside for one year at a time without the right to vote.

- (b) *A Coordination and Finance Committee*—presided over by the Mayor and Deputy Mayors and Chairman of functional Committees as members, with functions as indicated in para 5.08 (b).
- (c) In respect of metropolitan cities where it is desired to have decentralised administration there may be Zonal or Circle Committees consisting of Councillors from the area, electing their own Chairman.

The Committees should be advisory making recommendations in matters of policy and programme priorities to the Council. In a city manager system their role may be confined to inquiring and reporting on specific matters to the Council, which alone can take policy decisions.

In the event of *status quo* being maintained the Madras System of having separate Licence Appeals Committee and a Contracts Committee should be adopted in addition to the above Committees. The Corporation may also appoint *ad hoc* Committees and the Committees may appoint sub-Committees for short periods to inquire and report into any urgent matter, otherwise the functional Committees should normally fulfil this role in their respective fields.

General Powers and Financial Sanctions

7.01 Annexure VI-A—gives the broad distribution of supervisory powers and the inter-relationship between the Corporation Council, the Standing Committees and the Municipal Commissioner. In spite of some variation of language and emphasis the essential feature of these general enunciations of limits of authority, is to provide a system

of checks and counter-checks between the various organs of the Corporation. In all cases the general powers are subject to the specific powers vested in each authority by the different sections and clauses of the Act. As already pointed out the diffusion of executive powers results in considerable indecision and fixation of responsibility becomes difficult. The actual distribution of powers about sanctions and appointments often runs counter to the general belief of there being clear cut division of the executive and deliberative policy making wings.

If all executive powers were to be exercised by the Mayor or Mayor-in-Council or by expert Manager-Commissioner, the whole basis of the present scheme of distribution of powers disappears.

7.02 The existing nature of diffusion of executive powers between various authorities would be clear from *Annexure VI-B* giving the statement of powers in respect of acquisition and disposal of properties and sanctioning of contracts and expenditure. For instance in Calcutta and U. P. Acts, the Commissioner's power of sanctioning contracts is limited to Rs. 10,000. In most other Acts it is Rs. 5,000 while in Bombay City, the limit is Rs. 15,000 and the Madras Act fixes it at Rs. 25,000. The limit for Standing Committees is Rs. 50,000 in most Acts. Apart from this, all sanctions by the Commissioner exceeding Rs. 1,000 (Rs. 2,000 in Bombay City and Delhi) are required to be reported to the Standing Committee within 15 days or a month which only adds to its heavy agenda. In Madras while estimates are required to be sanctioned by various authorities, all contracts and tenders above Rs. 2,500 are sanctioned by a small Contracts Committee consisting of the Mayor, the Chairman Central Committee and the Commissioner which greatly expedites decision on awarding of contracts.

7.03 *Suggested Changes*—If the present executive

framework is to continue the following changes may be considered:

- (a) The sanctioning powers of the Commissioner should be raised to Rs. 50,000 in the major Corporations and Rs. 25,000 in the others. The requirement of reporting the sanctions to the Standing Committee may be abolished or the limit raised to Rs. 5,000.
- (b) Only project estimates exceeding the above amount upto a limit of 1 lakh need be submitted to the functional Committees and up to 3 lakhs to the Co-ordination and Finance Committee. For higher amount the estimates may go to the Council.
- (c) The estimates above 5 lakhs in Madras, U. P. and Calcutta, 2 lakhs in Bangalore, one lakh in Kerala are required to go to the State Government for sanction. The provision should be abolished.
- (d) The powers of sanctioning tenders and contracts as well as of disposal or leasing of properties now vested in the Standing Committees or the Council, should be vested in a small Contracts Committee consisting of the Mayor, Chairman of the functional Committee concerned and the Commissioner.

7.04 Where the executive power is exercised by the Mayor or Mayor-in-Council or Manager-Commissioner, these provisions may take the following form:

- (a) Whenever the Corporation decides to acquire any immoveable property, the Mayor/Mayor-in-Council/Commissioner shall acquire by agreement on such terms as determine by their subject to general directions of the Council, or steps for acquisition under the Land Acquisition Act.

- (b) The Mayor/Mayor-in-Council/Commissioner may dispose of subject to rules by sale or lease or let out or hire any moveable or immoveable property and report all cases of leases above one year or disposal of property exceeding in value Rs. 50,000, to the Finance and Coordination Committee or the Council.
- (c) Subject to approval of Project estimates exceeding Rupees one lakh in value by the Functional Committees, 3 lakhs by the Coordination and Finance Committee and five lakhs by the Corporation Council, and subject to budget provisions, power of sanctioning all expenditure and contracts should vest in the Mayor/Mayor-in-Council/Commissioner.
- (d) The Mayor/Mayor-in-Council/Commissioner may authorise any Municipal Officer to exercise its power within specified limits in respect of sanction of expenditure, or letting out, hiring or disposal of property.

The above proposals are more or less in line with the provisions of the amending bill for a Mayor-in-Council system in the Delhi Corporation.

Commissioner and other Municipal Officers

8.01 Statements given in Annexure VII-A and VII-B about the Commissioner and other Municipal Officers as well as powers of creation of posts and making appointments are complimentary and in some cases overlapping for the sake of being self-contained as far as possible. These statements, as the previous ones, also illustrate the diffusion of authority creating problems of effective control and supervision over municipal staff. While the Commissioner is a statutory authority with specific provisions, there are varying provisions about the creation of other

posts and the powers of appointment are distributed between the Commissioner, the Standing Committee, the Council and the State Government.

8.02 *The Commissioner*—The Commissioner is appointed in all cases by the State Government for a renewable period of 3 years (five years in Delhi, Calcutta, M. P. and Patna), generally from amongst officers of the All India Services. In the Calcutta and Patna Acts the appointment is to be made in consultation with the Public Service Commission and in Calcutta some appointments were made accordingly. In U. P. as well it is provided that if appointment is made from outside, it will require consultation with the State PSC. However, a Government officer is appointed in practice. In Kerala the appointment is also required to be made in consultation with the Council and in Patna in consultation with the Mayor. The State Government is to withdraw the officer if required by a resolution adopted by the Council by a simple majority in Patna, clear majority in Calcutta, 3/5th in Delhi, 2/3rd in Bangalore, Kerala and Hyderabad, 3/4th in Madras and Madhya Pradesh and 5/8ths in others.

It is suggested that:

- (a) The Commissioner should be appointed by the State Government in consultation with the Mayor and should be withdrawn at his instance; or
- (b) he should be appointed by the Mayor/Mayor-in-Council and in the case of Manager-Commissioner by the Council out of a panel of officers from the Civil Services or senior State cadre Municipal officers with the confirmation of State Government, and removeable or transferable, if required by Mayor/Mayor-in-Council/Corporation Council.
- (c) The term should be a minimum of three years.

8.03 *Other Principal Officers*—Some of the Corporations with statutory undertakings for Transport and

Electricity have posts of General Managers having parallel powers with the Commissioner. Most Corporations have statutory posts of Deputy Commissioners and Assistant Commissioners, City Engineers, Medical Officers of Health, Chief Accounts Officer, Municipal Chief Auditor, etc. In most Acts such Officers are appointed by the Corporation after consultation with the Public Service Commission of the State concerned and subject to confirmation by the Government. In the U. P. Act the power of making all appointments carrying an initial salary of Rs. 500 or over is vested in the Mayor subject to consultation with the State Government, although this power has been modified to the extent such posts have been incorporated in the Centralised Municipal Service of the State. In Madras such posts are classified as I-A and appointments are made by the State Government. For posts of similar status created by the Corporation with approval of State Government and grouped as class I-A as well as class II posts, the Corporation makes appointments after consultation with the Tamil Nadu Public Service Commission subject to confirmation by the State Government. In Hyderabad there is a Local Government Service under the State Government and officer listed in Schedule 'C' are appointed and controlled by State Government.

8.04 General Establishment—The creation of all new posts other than those specifically provided for under the Act, vests in the Council in Madras, Calcutta, U. P., Kerala, Bangalore and Patna. The Standing Committee has powers of creating certain posts with a minimum salary of Rs. 100 in Hyderabad and the Bombay Provincial Act, Rs. 350 in Delhi and aggregate emoluments of Rs. 500 in Bombay. In Madras the creation of a post with maximum salary exceeding Rs. 300 requires sanction of State Government. The limit is Rs. 150 in Kerala, Rs. 100 in Bangalore and in Hyderabad post with minimum salary of Rs. 190 per month and maximum of Rs. 340 per month requires Government sanction.

8.05 Powers of Appointment—In all Act the Commissioner has the power of making appointments to subordinate posts but the limits vary a great deal from posts carrying a maximum salary of Rs. 100 only in Madras, Bangalore and Patna to a limit of Rs. 500 in Bombay. All other appointments are usually made by the Council except those where, as mentioned earlier, the State Government itself is the appointing authority. Generally the Standing Committees do not enjoy powers of appointment except in Madhya Pradesh where appointing power for all posts with maximum salary of above Rs. 150 vests in the Standing Committee and the Council has no powers of making appointments. In Patna and Hyderabad also the Standing Committee has powers of making appointments between Rs. 100 and Rs. 300 and Rs. 100 and Rs. 169 respectively. In Bombay city and Delhi the staff subordinate to the Chief Auditor for Municipal Secretary is appointed by the Standing Committee. The U.P. Act marks a departure from all others as the power of appointments is shared by the Commissioner and for certain high posts, the Mayor subject to consultations with the State Public Service Commission for all posts with initial salary of Rs. 200 or above.

8.06 References to PSC's—In addition to U. P., consultations with the Public Service Commission are required in Bombay city for posts with minimum salary of Rs. 300 or over. The limit is Rs. 350 in Delhi, maximum salary of 150 in M.P. and Rs. 300 in Patna and for all posts of class I, II and III in Madras. In some States appointments require approval of State Government. Statutory Staff Selection Committee for lower posts, consisting of the Commissioner, Chief Auditor and the Head of Department concerned are provided for in U. P. and Bombay Provincial Acts and there is an Appointment Committee for the purpose in Madras, consisting of the Mayor, the Chairman of the Central Committee and the Commissioner. Calcutta has a Municipal Services Commission for posts with maximum salary between Rs. 250 and 1500 while the State

Public Service Commission is required to be consulted for higher posts.

8.07 *Service Cadres*—In recent years the Madras and U. P. Acts were amended empowering the State Government to constitute state-wide cadres and make rules for the same. In U. P. a centralised service for all municipal bodies including the Corporations was set up in 1966. The Kerala Act also provides for the creation of common cadres of Municipal and Corporation employees. Hyderabad has always had a State Local Government service. It may be noted that where there are only one or two Corporation state-wide cadres for Corporations are not feasible. Nevertheless a large number of senior officers are drawn from different administrative and technical Government services as in Madras, Patna and Delhi. On the other hand the Bombay and Calcutta Corporations have the tradition of building up their own service establishments.

8.08 *Suggested Measures*—Even if the existing structure were to continue, it is administratively expedient to vest the power of making appointment in the Mayor (for higher posts) and the Commissioner, subject to consultation with State Public Service Commission for all posts carrying the maximum of the pay scale at Rs. 300. This will ensure better control over staff. If all executive power is vested in the Mayor/Mayor-in-Council/Manager-Commissioner, the following provisions be made:

- (a) Subject to Budget provision the power of creation of all posts should vest in the Mayor/Mayor-in-Council/Commissioner, and they should also be able to retrench any post when considered appropriate.
- (b) The power of making appointments to posts with maximum salary of Rs. 500 (with local variations) should be with Commissioner and for others in the Mayor/Mayor-in-Council. In the Manager-

Commissioner system, all appointments should be made by the Commissioner, but higher appointments may be subject to confirmation by the Council.

- (c) There should be an internal Selection Committee as in U. P. and the Bombay Provincial Act for posts carrying a maximum salary not exceeding Rs. 300 and for other posts consultations with the Public Service Commission should be necessary, unless there is a statewide cadre for any class of posts or appointments are desired to be made from the corresponding State Government services.
- (d) The Mayor/Mayor-in-Council/Manager-Commissioner may approach Government for services of officers from the State-wide Municipal or State Government Cadres and make appointments out of a panel or in consultation with the State Government.

8.09 Regarding State-wide Cadres of officers of Municipal Corporations, it may be stated that the possibility of such cadres in most States is limited. At one of the conferences of Municipal Corporations it was even suggested that there may be an All-India Cadre for senior Corporation officers. The limitation of such an approach is obvious, although it may be possible to make some arrangement for the possible interchange of senior Municipal officers between the Corporations in various States. It can also not be denied that it becomes difficult to obtain the services of higher level Municipal functionaries with necessary experience from the open market. There should thus be a standing arrangement for making available on deputation or transfer to Corporations, the services of senior Government servants with expertise in urban administration or experienced municipal employees.

Powers of Taxation

9.01 In a Civic Address presented to the President of India, by the Corporation of Madras on September 12, 1969, the Mayor of Madras had observed:

“Some Corporations have the good fortune of having opportunities for increasing their revenue. Such opportunities are denied to other Corporations. In order to change this unsatisfactory position, we appeal for your support for enacting a uniform legislation for all Corporations.”

As pointed out earlier the demand for uniform model code arises, mainly out of dissatisfaction with the executive structure on the one hand and financial powers on the other.

9.02 Comparative statement of the taxes leviable under the various Corporation Acts is given in Annexure VIII. It will be seen that the lists of taxes leviable by the Madras and Bombay City Corporations are the briefest and Patna and M.P. Acts have a most impressive compilation of taxes that may be levied in the discretion of the Corporations. Even so Bombay and Madras are known to have for higher per capita revenues due to fuller exploitation of tax resources. There is also the fact that in most Corporations, the bulk of the revenue is derived from two main sources—*viz.*, the Property Taxes and Octroi or Terminal Taxes. However numerous the other taxes, their contribution to Municipal finances is marginal.

9.03 *Octroi and Terminal Taxes*—The only major discrepancy in the powers of taxation is that Corporations as well as municipalities in the Southern and Eastern States are not given specific powers of levying octroi and terminal taxes. The Patna Act gives the power subject to prior approval of the State Government but this has never been utilized. Some of the Corporations, Calcutta in particular had been approaching the Government of India for permission to levy terminal taxes, without approaching the

State Government for permission to levy tax on the entry of goods into a local area for consumption or sale thereon, generally described as Octroi, which is exclusively within the field of State legislation. Terminal taxes on goods and passengers carried by rail, air and sea lie within the jurisdiction of the Central Government while tax on goods and passengers carried by road or inland water ways is in the State list. Nevertheless, if terminal taxes are levied by the Centre, the revenues have to go to the State Government or to local authorities. The same is the position with regard to surcharge on railway fares and freights. Delhi, being under the Central Government and Delhi Corporation Act, being an Act of Parliament, provision has been made for the levy of terminal taxes on goods carried by any mode of transport and the revenues are distributed among the Corporation, the New Delhi Municipal Committee and the Cantonment Board on the basis of population. Levy of terminal tax by other local authorities will require specific Parliamentary legislation and simultaneous State legislation in respect of goods carried by road and inland water ways. The Minister's Committee on the Augmentation of financial Resources of Urban Local Bodies had recommended necessary action to enable local bodies to impose terminal tax in place of octroi.

9.04 The question of State Governments allowing municipal bodies to levy octroi where it has not been levied so far, may have been decided in favour of the local authorities but for the fact that a number of Committees have recommended abolition of octroi and its replacement by some other source of taxation for the local bodies. Some State Governments have the question under their active consideration and the Andhra Pradesh Government even took the decision to abolish it. The fact is that it is hard to replace octroi by an equally convenient and elastic source of revenue to the local bodies. The paucity of resources have led in 1970 to the passing of legislation on Tax on the entry of goods into the Calcutta Metropolitan District

as a whole, to be collected by State Government and allocated for supporting maintenance and improvement of services of the local bodies. Unless, therefore, alternative additional sources are found, there is a feeling that all Corporations should be placed on even footing by permitting the levy of octroi where it is denied and that the Government of India should also take steps to allow terminal taxes to be levied by all Corporations to put them at par with Delhi. This will, however, require a synchronisation of Central and State Acts to tax goods carried by rail, air and sea and those carried by road or inland water ways.

9.05 *Discretionary and Compulsory taxes*—Often the list of taxes in Corporation Acts is divided between those that may be levied by a Corporation after going through certain procedures and the compulsory ones that stand levied under the Act with the Corporations having the power, each year, to vary the rates within certain limits laid down in the Statute or in schedule appended to it. While in Bombay City and Calcutta all taxes are compulsory; in Madras, Madhya Pradesh, Kerala, Bangalore and Patna, they are all discretionary. In U.P. and the Bombay Provincial Acts, only the taxes on property and on vehicles and animals stand levied under the Act and the rest including octroi require special procedure for imposition. The compulsory list in Hyderabad includes most of the taxes on land and buildings, animals and vehicles, professions trades and callings, advertisements, dogs, transfer of immovable property and octroi, though the last one has been discontinued. It is hard to see much logic behind the arrangement which makes the imposition of certain taxes more difficult than others.

9.06 *Assigned Taxes*—A special feature of the Delhi Act is the statutory provisions assigning the proceeds from certain taxes to the local authorities, although they are collected by the Government in the first instance. This also includes Terminal Taxes, which are collected by

the Commissioner of the Corporation on behalf of the Government, to be distributed later amongst the three local authorities in the Union Territory. The other two are the entertainment and betting taxes as well as the taxes on motor vehicles registered in Delhi, the entire proceeds being distributed among the local bodies after deducting collection expenses. There has been a demand on the part of urban local bodies supported by recommendations by most of the Committees for transfer of tax receipts from these sources as also from electricity consumption tax to the local authorities. It may be mentioned here that the Delhi Corporation has the power to levy tax on the consumption of electricity and this has been levied and collected by it entirely. Some States have allocated, on their own, revenues from entertainment tax to the urban local bodies concerned, while a share of the receipts from motor vehicles tax is given by way of road grants. Generally the State Governments are not agreeable to part with their sources of revenue in respect of the above.

9.07 *Exclusive Powers of Taxation*—Following some encroachment by State Governments into the field of taxation, traditionally considered to be exclusively reserved to local bodies, there has been a demand for certain items of taxation being assigned exclusively to local bodies under the Constitution. According to the Devolution Rules under the Government of India Act 1919, certain taxes were set apart to be levied by local bodies exclusively. At present while certain taxes are made leviable by the municipal bodies with or without the approval of the State Governments, the latter is not barred from levying taxes on those items for the purpose of the State exchequer. Although a constitutional amendment may not be a feasible proposition, the need of reserving certain items of taxation to the local bodies is obvious. This requires specific provision for the purpose in municipal legislation.

9.08 *A Possible List of Municipal Taxes*—While there may be considerable agreement among the Corporations

about the tax sources to be assigned to them, it is not possible for many States to agree. The Corporations may have the power to levy the following taxes of which the State Government itself may NOT levy:

- I. (a) Taxes on property consisting of
 - (i) a general house tax
 - (ii) Water Tax
 - (iii) Drainage/conservancy tax
 - (iv) a lighting rate
 - (v) a fire tax
 - (vi) Education cess.

There can be a consolidated rate for (i) to (v) and provision should exist for property taxes being levied on a graduated scale.

- (b) Octroi/Terminal tax/Toll.
- (c) Tax on profession, trades, callings and employment.
- (d) Taxes on vehicles, carriages and carts, boats or vessels, animals and dogs.
- (e) Tax on advertisements other than those in newspapers.
- (f) Licence or Permit fees in all cases where a permission or sanction of an authority of the Corporation is required to be given including sanctioning of building plans.
- (g) Show Tax or Theatre Tax.
- (h) Betterment charges equal to half the increase in value of property affected by a redevelopment or improvement scheme.

II. The State Government may levy taxes on the following and assign a part or whole of the proceeds to the local bodies.

- (a) Additional Stamp Duty on transfer of property situated in the city at rates fixed by the State Government.

- (b) Entertainment tax.
- (c) Motor vehicles tax.
- (d) Tax on consumption and sale of electricity.

Procedure for Imposition of Taxes

10.01 With the exception of Hyderabad, all compulsory taxes stand levied under the Act and the Corporation Council is required to fix rates of taxes within the limits prescribed by the Act each year while considering the budget estimates. The rates so fixed are not to be altered during the year unless the Corporation decides to take recourse to supplementary legislation because of sharp imbalance in the budget estimates. These provisions have scarcely ever been utilised. In respect of other taxes leviable under the various Acts, special procedures have to be adopted and these are in some cases extremely dilatory, as may be seen from Annexure IX.

10.02 The Madhya Pradesh Act, under which all taxes are discretionary, has the simplest provisions. The Corporation may at a special meeting pass a resolution proposing imposition of any tax (except education cess, which requires prior approval of State Government) defining class of persons or property to be taxed and fix the rates within the maxima and minima, which the State Government may fix in advance by notification. The resolution has to be notified in the Gazette giving the date from which the tax will be effective, and this is conclusive evidence of the imposition of a tax. Proposals for fixation of rates have then to be submitted in each financial year by the Commissioner along with the budget proposals to the Standing Committee and the Corporation Council to be adopted by the 15th February each year. There is provision also for supplementary taxation during the year, subject to limits prescribed.

10.03 In Madras, Bangalore and Kerala, the Corporation, before imposing a tax or duty for the first time,

directs the Commissioner to notify the intention of the Corporation to impose a tax and invite objections giving a month's time. The Corporation after considering the objections, determines by resolution to levy the tax or duty and specify the rate and the date from which it stands levied. This imposition of tax and rates, etc., as well as any subsequent change in rate has to be notified by the Commissioner. Any abolition of a tax or reduction in rate and any proposal to re-fix the rate during a year requires previous approval of the Government. In Hyderabad, which has compulsory taxes, the procedure is also the same but the Corporation is required to fix its rates each year and it can resort to supplementary taxation, if necessary.

10.04 The U.P. Act has the most cumbersome procedure for imposition of taxes in line with the provisions of the U. P. Municipalities Act, 1916. The Corporation first adopts a resolution directing the Executive Committee to frame proposals. The draft rules, etc., approved by the Executive Committee have to be notified for objections which have to be submitted to the Corporation. If any changes are made, the rules have to be re-notified for objections. After the Corporation has passed the proposals, they have to be submitted to State Government and after the State Government conveys its sanction, the Corporation has to adopt a resolution again fixing the date, etc., for imposition of taxes, which has to be notified again in the Gazette before the tax stands levied. Any change in rules or rates, etc., requires repetition of the same procedure, making the imposition of taxes or any alternation a long dilatory process, which sometime takes years.

10.05 *Suggested Provisions*—The reluctance of the Municipal Councils to impose taxes or to enhance the rates is well known. There is, therefore, no need of fixing maximum limits or placing restrictions on their powers to levy taxes, specified in the Acts. The RURC, after due

consideration made the following recommendations:

- (a) The municipal taxes should be classified into compulsory and optional.
- (b) The tax on lands and buildings, vehicles other than those covered by the Motor Vehicles Act and on professions, trades and callings should be compulsory.
- (c) The law should prescribe minimum rates for compulsory taxes.
- (d) The Municipal Councils should have the power to alter the rates of compulsory taxes (subject to the minimum prescribed) and optional taxes (subject to such limits as may be laid down) but in case of reduction in the current rate of any tax, the prior approval of the State Government should be necessary.
- (e) Subject to the general directions of the State Government, the Municipal Council should have the power to impose an optional tax at such rate as it may consider proper after giving the residents an opportunity to file objections.
- (f) The State Government should have the power to direct a Municipal Council to impose an optional tax at such rate as it may prescribe and such direction shall have the same force as a resolution passed by the Municipal Council.

It will perhaps make for greater flexibility if instead of fixing the minimum limit by law, the State Government is given the power to fix minimum rates by notification, wherever deemed necessary.

Collection of Taxes

11.01 The provisions in regard to collection of taxes are pretty complete and cover common ground. In some Acts, viz., those of Madras, Kerala and Bombay Provincial,

the rules for collection are given in a Schedule to the Act. In a good many cases of municipal taxation, the demand and collection go hand in hand as in respect of octroi taxes on vehicles, licence fees, etc. Even then evasion or default may cause seizure of goods, which requires being provided in all Acts. More complicated procedures and wider powers are required in respect of property taxes, professions tax, and the like involving service of bills and sometimes door to door collection bringing into play the coercive powers of distraint and disposal of moveable or even immoveable property, powers about which are available in all Acts. Some Acts also provide for realisation of dues as arrears of land revenue as a last resort. This may be effective if powers are given to the municipal officials but the proceedings have to be taken through District authorities.

11.02 Most Acts lay down three stages in collection of property taxes:

- (a) The service of a bill.
- (b) Service of a notice of demand if the bill is not paid within two weeks of its presentation involving also a fee not exceeding a rupee or two;
- (c) If the amount is still not paid within varying periods of 15 to 30 days, the Commissioner can issue a distress warrant for attachment and disposal of the moveable goods and, if necessary the immoveable property.

The above process in practice takes quite a long period except in the closing stages of a financial year. In Delhi action subsequent to a notice of demand can be taken if no appeal is made and often there are appeals re-opening even the entire question of assessment. In Madras the practice is to combine the first two stages in one so that the bill is also a notice of demand, making the tax-payer

liable to further proceedings forthwith, when it is considered necessary. The provisions, therefore should be:

- (a) The service of a bill be also declared as a notice of demand, to be cleared within 30 days. Any objection to the amount must be accompanied by payment in full;
- (b) action about distraint, etc., may be taken after the expiry of 30 days.

11.03 There is also provision in the Calcutta Act for a rebate of three and one-eighth per cent if the bill is paid within two weeks of presentation; while the Bombay City and Delhi Acts allow for recovery of a penalty not exceeding 20 per cent if payment is not made on service of a notice of demand (or in Bombay within three months). The penalty can be much lower and may be waved and the clause is hardly effective. The RURC recommended collection drives and incentives in form of rebates for prompt payment.

11.04 Some Acts also provide for action of recovery of property taxes from the occupier for the period of his occupancy of the premises and distraint proceedings on failure to pay. Provision is also made for attachment or rent payable by tenants and allowing occupier credit against the land lord to the extent of payment of municipal dues. These provisions can be incorporated, where they do not exist.

Budgetary Procedure

12.01 The budget making process is more or less uniform in all corporations (Annexure XI) involving the drawing up estimates by the Commissioner and their submission to the Standing Committee, which finalises the budget for consideration and sanction by the Corporation by some specific dates and in any case before the beginning of the financial year to which the budget estimates relate.

The dates for various stages of submission vary and where tax rates have to be fixed they also accompany the budget estimates or are required to be determined in advance. The following variations may be noted:

- (a) In Madras, UP, Kerala, Bangalore and Patna, a copy of the budget, when adopted has to be submitted to the State Government, although no formal sanction is required except in Bangalore where the State Government may sanction the budget in its entirety or with modifications and if no orders are passed within two months the budget is deemed as sanctioned. (The Corporation has to pass the budget at least three weeks before the beginning of the new financial year).
- (b) In Patna and UP the budget requires Government confirmation if the Corporations are declared to be indebted.
- (c) The Bombay Provincial, U.P. and the Madhya Pradesh Acts, also provide for the contingency of the Budget not being passed by the Corporation before 31st March, in which case the estimates recommended by the Standing Committees concerned have effect till the Corporation does adopt the estimates.

12.02 The procedure for budget preparation and its adoption will require considerable modification under a system, where the executive power is wholly vested in the Mayor/Mayor-in-Council/Manager-Commissioner, who would be responsible for preparing the budget estimates and submitting the same to the Corporation for adoption. In case there is a Finance and Coordination Committee, it will consider the Mayor's proposals regarding raising of resources and priorities of expenditure programmes, but evidently the recommendations of the Mayor/Mayor-in-Council/Manager-Commissioner will carry much greater

weight and authority than those of the Commissioner at present.

12.03 One of the tendencies in recent practices in budget preparation has been that attempts are made at presenting a balanced budget with a minimum balanced prescribed under the Act or rules, by inflating the income items unrealistically beyond what is considered to be the likely estimates by the Commissioner and his accounts Department. This has the effect of actual receipts substantially lagging behind the expenditure based on inflated budget estimates. This has in some cases resulted in financial difficulties. The Act or the rules should therefore provide that the estimates of income proposed by the Mayor/Mayor-in-Council/Commissioner should not be enhanced without revising the rates of taxes themselves. This can ensure a more realistic budget and greater financial stability, and is in keeping with the budgetary procedure in the State legislature or Parliament.

Borrowing Powers

13.01 The purposes for which loans can be taken are stated in general term in the two Bombay Acts and the Hyderabad Act and the latter lists them as follows: (Annexure XII).

- (a) defraying any costs, charges or expenses in the execution of the Act;
- (b) discharging any loans contracted under the Act;
- (c) making good deficits in budget; and
- (d) generally carrying out the purposes of the Act.

These are broad general terms in comparison to the more specific purposes enumerated in the Madras, Kerala, Calcutta and Delhi Acts. With some variations between them, these include the following:

- (a) Acquisition of land and buildings;

- (b) Construction of buildings or execution of permanent works spread over a term of years;
- (c) slum clearance and construction of tenements or execution of town improvement schemes;
- (d) acquisition or construction of public utilities;
- (e) to pay off any debt to Government or to repay any loan raised previously; and
- (f) any other purpose for which Corporation is authorised to borrow.

A number of Acts do not make any such statement and rely on the general power of the Government to approve floating of any loan. Broadly speaking a Corporation is allowed to borrow to fulfil its functions under the Act.

13.02 Restrictions and Limitations—(a) All loans to be floated require prior sanction of the State Government regarding the amount of loan, rate of interest, time of repayment, method of raising the loan and its repayment and like. The loans are also required to be used for the purposes for which they are raised and, in some Acts, are not to be used for paying salaries of municipal employees except those engaged on loan projects, without prior approval of State Government.

(b) In some Acts as in Bombay and Hyderabad, the Corporations can take advance from banks and grant mortgages with government sanction and they are allowed to have advances against Government promissory notes or securities. Normally the Corporation should have freedom to obtain ways and means advances from Banks to meet its temporary requirements of funds.

(c) Some Acts lay down that the period of loans shall not exceed sixty years, while in others it is fifty years. The U. P. Act lays down a limit of 30 years, which appears to be adequate. Many Acts do not prescribe any limit and

the matter is regulated by Government while according approval.

(d) As regards the extent of borrowings, the Madras and Kerala Acts limit the total borrowings so that the sums payable annually for interest, maintenance of sinking fund, repayment of any amounts otherwise borrowed, etc., does not exceed $12\frac{1}{2}$ per cent of the annual value of lands and buildings assessed in the city. The limit is 10 per cent in Calcutta and Bangalore. This can be exceeded with Government approval. In Bombay, Madhya Pradesh and Patna the total of all loans, borrowings and debts of the Corporation should not exceed double the annual assessed value of lands and buildings.

13.03 It will be appreciated that all these restrictions can be regulated by the powers of the Government to clear any proposals for borrowings before a loan is floated. In actual practice there is very little public borrowing done by the municipal bodies in India except three or four major Corporations and that too in a very limited way. The major sources of municipal capital projects have been Government loans and in recent years advances from the LIC on the guarantee of the State Government. There are two ways in which Government control could be relaxed:

- (a) allowing freedom to Corporations to negotiate advances from the Banks to meet their ways and means requirements;
- (b) there should be municipal finance or urban Development Finance Corporations as recommended by RURC that can directly handle requirements of urban local bodies for self liquidating projects.

Municipal Fund

14.01 The provisions about Municipal fund are more or less uniform (Annexure XIII). All money received

constitute the municipal fund, which can be utilised only for the city and no payment is to be made unless it is covered by a budget grant. Payments usually exceeding rupees one hundred are required to be made only by a cheque, which has to be signed in some Acts by two or three persons, e.g., the Commissioner or Deputy Commissioner or such other officer designated by the Commissioner, the Chief Accountant or his representative and some time a member of the Standing Committee. In the Mayor/Mayor-in-Council/Manager-Commissioner systems such detailed matters could be left to be regulated by the Chief Executive authority, under the broad direction of the Council.

14.02 Funds have to be kept usually with the State Bank. In Patna they are to be kept with the Treasury. The municipal authorities should be able to keep their funds with a Scheduled Bank. The Bombay Acts allow some funds to be kept outside the city also, where considered necessary.

14.03 An important issue is the use of funds outside the municipal area. The Bombay city and the Bombay Provincial Acts permit such expenditure if voted upon by a clear majority of all members which is a desirable provision. It is often seen that the municipal authority is often concerned with happenings in the peripheral areas beyond its boundaries. Controlling construction activity, land use and development as also survey and planning of the area under urbanising influence of the city are valid questions of interest to a local authority.

14.04 There is provision for creating special funds by a Corporation or according to rules made by the Government. The U. P. Act makes it obligatory for a Mahapalika to constitute a Development fund and the disposal of this fund is to be effected in the manner prescribed by rules by the State Government. The provision had its genesis in the fact that the U.P. Nagar.

Mahapalika Adhiniyam, 1959, merged the Development Board/Improvement Trusts with the respective Corporations and the funds of these bodies, which were of a capital nature, as well as some revenues originally accruing to such Development Board/Improvement Trusts were sought to be kept distinct and separate. Generally speaking the capital accounting in municipal bodies is hardly satisfactory and there is need of separating accounting and proper management of funds involving long term liability. It is suggested that Development fund should consist of:

- (a) all borrowings and loans;
- (b) certain revenues from betterment levies, stamp duties and the like; and
- (c) such other funds as may be earmarked from general revenues for urban development.

It may be added that municipal budgets are dominated by maintenance expenditure and it would be desirable to give them long term developmental perspective. In Bombay city as well as the merger of Improvement Trust led to the creation of a Capital Account and the rules given in Schedules BB of the Bombay Municipal Corporation Act, 1888 as amended, may serve as a basis for regulating a Development Fund.

Audit and Accounts

15.01 The form for keeping of Accounts are sometimes prescribed by rules and in other cases accounts are to be kept in the form prescribed by the Standing Committee. The budget form prescribed has also to conform to the heads of accounts. Under the circumstances it would be preferable to have budget forms/Account statements forms prescribed by rules. (See Annexure XIV).

15.02 Under various Acts there is provision for submission to the Standing Committee of monthly accounts. The purpose is to enable the Committee to keep a watch

on the progress of expenditure and to ensure against any imbalance between revenues and payments that may require remedial measures. Under a system with a unified executive this will be the duty of Mayor/Mayor-in-Council/Manager-Commissioner. It will be for them to approach the Corporation Council for any further grants or re-appropriations. Provisions will have to continue for submission of Annual Reports and Accounts to the Corporation Council. Regular preparation of monthly statement of Accounts is however necessary for purposes of audit.

15.03 The *audit arrangements* are similar in Madras, Kerala and Bangalore Acts. The auditors are appointed by the State Government. According to rules given in the schedule to these Acts, the auditors are to keep a continuous audit of municipal accounts and report to the Standing Committee (Corporation Accounts Committee in Madras) any material impropriety or irregularity, loss or waste of money or property, etc., and to submit within a period of three months from the close of each financial year or such extended period as State Government may notify, a final statement of audit, a duplicate copy of which is required to be submitted to State Government simultaneously. The Council has to submit its remarks and explanations to the State Government through the Examiner, Local Fund Accounts within a period of six months.

15.04 In Calcutta and Madhya Pradesh the auditors are appointed by Government. They audit such percentage of transactions as may be prescribed by Rules in Calcutta, and in accordance with arrangements, approved by Government in Madhya Pradesh. In Patna the audit is also partial and is carried on under the Bihar and Orissa Local Fund Audit Act, 1925, as applicable to all municipal bodies. In all three cases the Corporation authorities are required to take remedial action for removal of objection and submit reports to the State Government on action taken. If there is difference of opinion or some objections

are not removed the matter is to be referred to State Government for final orders.

15.05 The Madras, Kerala, Bangalore and Calcutta Acts also provide for disallowance by the auditors of any expenditure contrary to law and surcharge the same on any person or persons authorising the same. Surcharge may also be levied for any deficiency or loss due to negligence or misconduct of a person. The auditors are required to state full reasons for such surcharge. The aggrieved person can appeal to court (in Madras, etc.) or as in Calcutta appeal to State Governments, who may pass such orders as they deem fit.

15.06 In Bombay City Act, Bombay Provincial Act, the U. P. Act and Delhi and Hyderabad Acts, the Municipal Chief auditor is appointed by a Mahapalika authority and he is exclusively answerable to the Standing Committee and the Corporation Council, to whom he is required to submit reports from time to time as also for each year. He is the watch-dog on behalf of the elected wing to see that money is spent in accordance with rules and the sanctions given by the Corporation and there is no impropriety or extravagance. In other words to Corporation regulates its own audit and is expected to dispose of all matters arising out of audit reports. While a copy of the audit Report may go to Government, no report is required to be submitted. The Government has, however, the power of ordering a special audit by auditors appointed by Government.

15.07 In the event of adoption of a Mayor/Mayor-in-Council/Manager-Commissioner system or any other system involving effective separation of executive and deliberative functions, the audit would be a field of special concern to the deliberative wing as an instrument of control over executive ensuring that its broad policy decision are carried out and expenditure incurred in accordance with the law and rules and within limits of the budget

estimates sanctioned by it. It may be desirable to have a special audit committee on the lines of Public Accounts Committee of the State Legislatures/Parliament so as to ensure that audit is effective, objections are cleared with speed and the financial directions and policies are adhered to by the executive authority.

State Control and Supervision

16.01 Apart from powers vested in the State Government regarding a host of matters such as establishment, budget finance and taxation, making of rules, etc., the various Corporation Acts give over-riding powers to the State Government to control and regulate the working of municipal corporations (Annexure XV). With some variations the Acts provide for:

- (a) calling records and reports and causing inspection to be made;
- (b) directing certain action to be taken and works to be carried out due to failure in performance and in the event of default having them executed at the expense of the Corporation;
- (c) cancelling or suspending any decision or resolution of the Corporation;
- (d) dissolution and supersession.

16.02 The provisions in respect of (a) and (b) above occur in all Acts and the Corporations are required to show cause before the State Government takes a direct hand except in the case of an emergency. The manner of recovery of expenses varies from attachment of funds in Bombay Acts to levy of further taxes or raising loans on the security of tax revenues of the Corporation.

16.03 As regards (c) in para 15.01, there is no provision for cancellation of any decision of the Corporation authorities to take any action in Bombay city and Delhi.

In all other Acts the State Government reserves this right to cancel a resolution or bye-law or stop any action proposed to be taken on grounds of annoyance, public interest, law and order or for reasons of illegality or lack of jurisdiction. The Madras, Kerala, Hyderabad and Bangalore Acts require a show cause notice being given before any orders are passed but in other case the Government may reconsider its decision on a representation being made. These are sweeping provisions. Nevertheless, it may be justifiable for Government having such a right on grounds of public safety and law and order.

16.04 There are no provisions for *supersession or dissolution* in Bombay City Act, Calcutta, Hyderabad and Bangalore Acts. It was only by a recent amendment that the Madras Act gave powers to the State Government to dissolve the Corporation for incompetence and persistent default by notification and reconstitute it on such dates as may be fixed or to supersede the Corporation for a period not exceeding three years. In Kerala the Government may only dissolve and reconstitute in within six months, which period may be extended by another six months at the most. In Patna the supersession is indefinite. In U.P. the State Government may dissolve the Mahapalika and held elections within three months or in any case within six months during which the Mukhya Nagar Adhikari (Municipal Commissioner) exercises all powers. In case the reconstituted Mahapalika again is at fault it can be superseded for one year and this period may be extended for not more than a total of one year within which Mahapalika has to be reconstituted. This complicated procedure has led to the U.P. Government adopting special legislature measures for keeping the Corporation Councils in abeyance and appointing Administrators. In some of the Acts the period of supersession is to be specified in the State Government order. In most Acts, the orders passed by the State Government are required to be laid before the legislature.

16.05 U. P. has also got a *special provision* empowering the State Government to suspend a Mahapalika authority if a situation has arisen in which a Mahapalika cannot function or refuses to function according to the Act and entrust its duties to an officer or authority as may be named in the notification until the order is revoked. This has to be laid before the legislature. The Patna and Madhya Pradesh Acts have also a distinct provision under which the State Government can demand the punishment or dismissal of any officer or servant of the Corporation for negligence in the discharge of his duties. The Patna Act has also a special provision by which the State Government may by a general or special order entitle an officer of the education, public works, medical or other technical departments to attend any meeting of the Corporation or Standing Committee and to address it on any matter affecting the work of his department.

16.06 Generally speaking most of the powers enumerated have remained on paper except the power of dissolution and supersession which has been frequently exercised. The RURC recommended against these provisions. It will, however, have to be admitted that some arrangement for dissolution of the Municipal Council and its reconstitution as quickly as possible should be there. So far as supersession is concerned it has to be an extreme measure requiring legislative sanction. Even today the absence of power of supersession has not stopped the supersession of some of the Corporations by special emergent legislative action.

16.07 In a system of Mayor/Mayor-in-Council, the right of dissolution or even supersession may be made subject to:

- (a) the Council failing to elect a Mayor or for a breakdown in the election machinery or processes;
- (b) the Mayor may recommend dissolution in the event of the failure of the Council to give the

executive necessary support and financial resources by way of taxation, etc., for the effective discharge of its functions and duties. In this case the fact that Mayor will also have to vacate office may act as a deterrent against such a recommendation.

In a Council-cum-Manager-Commissioner System there will hardly be an occasion for dissolution a supersession on the above two counts as the election of the Mayor is not likely to be so very controversial matter and when checked he will be part of the Council without exercising executive powers. All that need being provided is that the State Government may have the power to appoint an interim Municipal Manager Commissioner if the Council fails to do so. If the Manager-Commissioner is unable to obtain the necessary support from the Council in finances or is otherwise in disagreement, he must abide by the Council's decisions or vacate office by resignation.

16.08 It is now accepted that the State Government do not have a well organised machinery to deal with the growing volume of work in respect of urban local authorities. The exercise of any wide power as well as the need of providing necessary support and guidance to local authorities in the effective performance of their duties call for a fully equipped Directorate as recommended by RURC. Statutory provisions for the same may be necessary.

Concluding Remarks

17.01 The object of the foregoing paragraphs is to highlight the basic need of a decision about the executive structure to meet the pressing challenge for proper management of municipal affairs. An attempt has been made to indicate the possible alternatives or the continuation of the *status quo* with certain changes. The other provisions about the municipal structure will naturally be conditioned and will have to be drawn up in the light of the choice of the type of executive managements that may be decided

upon. The directions in which other provision regarding finance and taxation, State-local relations, etc., could be modified are also for consideration. A decision on these issues will not only enable the working out of a model legislation for Corporations but is likely to influence the course of municipal enactments as a whole.

17.02 It will be noted that the problem is a complicated one and needs careful and objective consideration. On the one hand we must have an efficient municipal administrative machinery untrammelled by political inference in its day-to-day work; on the other the cardinal principle of local government or any democratic government of final authority vesting in the council has to be maintained through a system of supervision and control. With rapid advance in technology, the need of democratic control has become all the greater. The executive must all times be accountable to the elected council. The alternative forms of the municipal executive outlined in this note ensure the ultimate supremacy of the Municipal Council as a corporate authority.

ANNEXURE I*Municipal Corporation Act referred to:*

1. The Madras City Municipal Corporation Act (Madras Act IV of 1919), as modified up to September, 1962.
 2. The Bombay Municipal Corporation Act, 1888, as modified up to 1st March, 1966.
 3. The Bombay Provincial Municipal Corporations Act, 1949, (Bombay Act No. LIX of 1949), as modified up to 31st March, 1967.
 4. The Delhi Municipal Corporation Act, 1957 (66 of 1957), as modified up to 1st December, 1961.
 5. The Calcutta Municipal Act, 1951 (West Bengal Act XXXIII of 1951), as modified up to 1st December, 1952.
 6. The U. P. Nagar Mahapalika Adhiniyam, 1959 (II of 1959), as modified up to 1966.
 7. The Madhya Pradesh Municipal Corporation Act, 1959 (Act No. 23 of 1956).
 8. The Kerala Municipal Corporation Act, 1961 (Act 30 of 1961) as amended by Acts 38 of 1961 and 13 of 1964.
 9. The Hyderabad Municipal Corporation Act, 1955 (Hyderabad Act No. II of 1956) with amendment Act thereto.
 10. The City of Bangalore Municipal Corporation Act, 1949 (Mysore Act No. LXIX of 1949).
 11. The Patna Municipal Corporation Act, 1951 (Bihar Act XIII of 1952).
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ANNEXURE II

Authorities of the Corporation

- | | |
|---|--|
| (1) Madras City
Municipal
Corporation
Act, 1919. | <i>Section 4(3)</i>
(a) A Council.
(b) A Central Committee, Circle
Committees, a Corporation
Accounts Committee, a Con-
tracts Committee and a Licence
Appeals Committee.
(c) A Commissioner. |
| (2) The Bombay
Municipal
Corporation

Act, 1888. | <i>Section 4</i>
(a) A Corporation.
(b) A Standing Committee.

(c) An Improvements Committee.
(d) A Bombay Electricity Supply
& Transport Committee.
(e) An Education Committee.
(f) A Municipal Commissioner.
(g) A General Manager of Bombay
Electric Supply and Transport
Undertaking. |
| (3) Bombay Provin-
cial Municipal
Corporation Act
No. LIX of 1949. | <i>Section 4(1)</i>
(a) A Corporation.
(b) A Standing Committee.
(c) A Municipal Commissioner.
(d) A Transport Committee (If
there is a transport under-
taking).
(e) A Transport Manager. |
| (4) Delhi Municipal
Corporation
Act, 1957. | <i>Section 4</i>
There shall be the following Muni-
cipal authorities under the
Corporation : |

- (a) The Standing Committee.
 - (b) The Delhi Electric Supply Committee.
 - (c) The Delhi Transport Committee.
 - (d) The Delhi Water Supply and Sewage Disposal Committee.
 - (e) The Commissioner.
 - (f) The General Manager (Electy.).
 - (g) The General Manager
(Transport).
- (5) The Calcutta Municipal Act, 1951. *Section 6*
- (a) The Corporation.
 - (b) The Standing Committee.
 - (c) The Commissioner.
- (6) The U. P. Nagar Mahapalika Adhiniyam 1959. *Section 5*
- (a) The Mahapalika.
 - (b) An Executive Committee.
 - (c) A Development Committee.
 - (d) A Mukhya Nagar Adhikari.
 - (e) Other committees, i.e., Electricity Supply or Public Transport or other Public utility, if established with State Government previous sanction.
- (7) Madhya Pradesh Municipal Corporation Act, 1956. *Section 6*
- (a) The Corporation.
 - (b) The Standing Committee.
 - (c) The Commissioner.
- (8) The Kerala Municipal Corporations Act, 1961 amended by *Section 4*
- (a) A Council.
 - (b) Standing Committees of the Council.

Acts 3 of 1961 & (c) A Commissioner.
13 of 1964.

- (9) The Hyderabad *Section 4*
Municipal (a) A Corporation.
Corporation (b) A Standing Committee.
Act, 1955. (c) A Commissioner.
- (10) The City of *Section 4*
Bangalore Muni- (a) A Corporation.
cipal Corporation (b) Standing Committees of the
Act, 1949. Corporation.
(c) A Commissioner.
- (11) The Patna Muni- *Section 6(1)*
cipal Corporation (a) The Corporation.
Act, 1951 (Bihar (b) The Standing Committee.
Act XII of 1952) (c) The Chief Executive Officer.

ANNEXURE III

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates and Qualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks, if any
I.—Madras City Municipal Corporation Act, 1919.	<i>Section 5 and 45</i> 100 Councillors elected on 100 territorial Divisions with power to co-opt. One schedule Caste person from each of the two circles into which the city is divided if no Scheduled Caste member is elected from the Circle.	<i>Section 55</i> 3 years. The term may be extended or reduced for not more than 3 months by State Govt. by notification.	<i>Qualifications: Section 51</i> (1) Approved voter in the Electoral Roll of any of the one hundred territorial divisions. (2) No servant of the Govt. shall be qualified for election. <i>Disqualifications: Section 52</i> (i) Direct or indirect interest in a subsisting contract made with the Corporation;	<i>Section 35 Resignation:</i> Written notice to the Mayor and takes effect on the date it is received by Mayor. <i>Section 53</i> Ceases to be member if incurs a disqualification. —Failure to attend the meetings of the Council for three consecutive months. <i>Section 54</i> Decisions of questions of disqualification of Councillors by the chief	<i>Election Authority: Commissioner. Section 47</i> <i>Mode of Election:</i> Voters in the legislative Assembly List to constitute Electoral Roll for each division prepared by the Commissioner.	

(ii) employed as Judge of Small paid legal Cause Court.
practitioner for or against the Corporation;

(iii) a representative or officer of any association or union representing any section or class of employees of the Corpn.;

(iv) Any arrears due by him to the Corporation;

II.—Bombay City Act, 1888

Section 5 members elected at Ward elections.
(But when the wards in Greater Bombay are reconstituted according to Section 19 as amended by the Bombay Municipal Corpn. (Adoption of Assembly rolls and single-member constituencies) Act, 1964, the Corpora-

Section 7 5 years, Extension by one year by notification.

Qualifications:

Section 14 Enrolled as voter for some ward.

Disqualifications:

Section 16 (i) if he is the Commissioner, Dy. Commissioner or a municipal officer or servant;

(ii) failure to pay arrears due by him to Corpn.;

Section 17

Ceases to be member if incurs a disqualification.

(1) Absence from the meetings for the three successive months unapproved by Corpn.

(2) Absence for twelve successive months from the meetings even if approved by the Corporation.

Election Authority:

Section 22

Commissioner.

Mode of Elections:

Section 19

Division of Greater Bombay into single member wards on the basis of population and adoption of relevant Assembly roll, divided into ward rolls by the authorised officer, constitute the municipal elec-

ANNEXURE III—(Contd.)

Composition, Term and Mode of Election of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
	tion shall consist of not more than 120 Councillors as notified in the official Gazette.		<p>(iii) direct or indirect interest in any contract or employment with Corporation ;</p> <p>(iv) being a Councillor engaged in a professional capacity in connection with any cause or proceeding with which Corporation or Commissioner is concerned.</p>	<p>Section 18 (3) Questions as to disqualifications, if represented, to be determined by Chief Judge of the Small Cause Court.</p>	tion roll.	
III—Bombay Provincial Municipal Corporation Act, 1949.	—Number of Councillors elected at 4 years May be extended to an aggregate of five years after inviting objection.	Section 6	<p>Section 9 Qualifications : Enrolled as a voter for any ward. —minimum age 21 —require</p>	<p>Resignation : Section 7 Written notice to the Commissioner and is effective from the date of notice</p>	<p>Election Authority : Commissioner. Mode of Election : Adult franchise. Section 14 Elections of Council</p>	

cillors in accordance with the rules.

tions of voters.

—State Govt. can notify for the reservation for members of Scheduled Castes the number of seats out of the seats allotted to specified wards.

dence, business premises or taxation qualification.

(Sec. 8).

Disqualifications

Section 10

(i) holds the office of Commissioner or Place of profit under the Corporation;

(ii) having direct or indirect interest in any contract or employment with Corpn.

given.

Section 11

—Ceases to be member if incurs a disqualification.

(i) Absence from the meetings for three successive months unless approved by the Corporation.

(ii) Absence from the meetings for six successive months, even if approved by the Corporation.

(iii) Being a Councillor engaged in a professional capacity with any cause or proceeding in which the Corporation or Commissioner or Transport Manager is interested.

Removal - Section 13

By State Govt. on the recommendation of the Corporation supported by the vote of not less than three-fourths of the Councillors on the grounds of:

(iv) failure to pay arrears due by him to Corpn.

ANNEXURE III—(Contd.) Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
V.—The Delhi Municipal Corporation Act, 1957.	<p>Section 3 (i) 80 Councillors elected by wards, out of these 12 seats to be reserved for Scheduled Caste at the establishment of the Corporation;</p> <p>(ii) 6 aldermen to be elected by the Councillors. After establishment the total number of</p>	<p>Section 4 4 years. Extension by one year by Central Govt. by notification.</p>	<p>Qualifications: Section 8 —Registered elector in the electoral roll for a ward; —For reserved seat, a Schedule Caste person.</p> <p>Disqualifications: Section 9 (i) holds any office of profit under the Corpn. or Government; (ii) if he is a licensed architect,</p>	<p>Resignation: Section 33 (i) (b) Written notice addressed to the Mayor and delivered to the Commissioner, and the seat shall thereupon become vacant.</p> <p>Section 33 (1) ceases to be member if incurs a disqualification; (2) if during three successive</p>	<p>Election Authority: Section 11 Commissioner</p> <p>Mode of Election Section 3 (4) (1) Councillors elected by direct election on the basis of adult suffrage from various wards into which Delhi shall be divided in accordance with the provisions of this Act;</p>	
			(v)	<p>—guilty of misconduct in duties or</p> <p>—disgraceful conduct, or</p> <p>—incapability of performing his duties.</p>		

Councillors shall not be more than 100 and less than 80 on the basis of population, by notification.

months, a Councillor or an alderman is without permission of the Corpn., absent from all the meetings thereof, the Corpn. may declare his seat vacant.

(3) If any question arises as to whether a Councillor or alderman has become subject to any of the disqualifications mentioned in Sec. 9, the Commissioner shall refer the question to the district judge of Delhi and the decision of the district judge shall be final.

(iv) retained or employed in any professional capacity in connection with any cause in which the Corpn. any municipal authority is interested;

(v) a dismissed person from the service of Govt., Corpn. or any other authority for the

Section 7 (2) So much of the electoral roll for any parliamentary constituency for the time being in force as relates to the areas comprised within a ward shall be deemed to be the electoral roll for that ward for the purposes of this Act.

—Power to make rules regulating the election of Councillors and aldermen vested with the Central Govt. (Sec. 31).

the Corrup-

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates and Qualifications and disqualification	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
V.—The Calcutta Municipal Act, 1951.	<p><i>Section 7</i> 81 Councillors</p> <p>—Seventy five Councillors elected from 75 wards.</p> <p>—Five Aldermen to be elected by the Councillors.</p> <p>—One Chairman of the Trustees for the Improvement</p>	<p><i>Section 67</i> 3 years may be extended to five years by notification.</p>	<p><i>Section 54</i> <i>Qualification :</i> Approved voter in the electoral roll of any constituency.</p> <p><i>Section 55</i> —minimum age 25 years.</p> <p><i>Disqualifications :</i> <i>Section 55</i> (i) under twenty five years of</p> <p>tion or dis-loyalty to State; (vi) failure to pay any arrears due by him to Corporation within three months after a notice has been served.</p>	<p><i>Section 11</i> <i>Resignation :</i> Written notice to the Mayor and takes effect from the date specified for the purpose, otherwise on the date of receipt.</p> <p><i>Section 68</i> (i) Ceases to be member if</p>	<p><i>Election Authority :</i> Commissioner. <i>Section 52.</i></p> <p>An electoral roll is prepared for every constituency on which the names of the persons entitled to be electors is entered who have the prerequisite</p>	

of Calcutta (Ex-office).

- age; municipal
- (ii) a servant;
 - (iii) failure to pay arrears due by him to Corporation.
 - (iv) failure to pay any sum certified by the auditors to be due from him in a certificate.
- incurs a dis-qualification;
- (ii) failure to make oaths of allegiance within three months of his office;
 - (iii) violates the oath of allegiance;
 - (iv) failure to attend meetings of the Corpn. for six consecutive months, if not otherwise approved by the Corporation.
- retained or employed in any professional capacity in any case or matter to which a Corporation is a party.
- Such person shall cease to be a Councillor with effect from the date on which the State Govt. notify and declare the seat to be vacant.
- qualifications e.g. residence, profession, trade or calling within a constituency.
—Adult franchise.
—Aldermen to be elected by the Councillors.

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks, if any.
VI.—The U.P. Nagar Mahapalika Adhinyam, 1959.	<p>Section 6</p> <p>(1) (a) Not more than ninety Sabhasads, elected at ward elections.</p> <p>(b) Vishistha Sadasyas to be one-ninth of the total No. of Sabhasads.</p> <p>Section 7</p> <p>(1) Out of the total number of Sabhasads fixed under section 6 such number shall be reserved for the Scheduled Castes as shall bear as nearly as may be, the same</p>	<p>Section 8</p> <p>5 years be extended to an aggregate of one year by notification.</p> <p>—May be extended further of one year by State Govt. in case of some grave urgency or other similar cause.</p>	<p>Qualifications :</p> <p>Section 24</p> <p>Sabhasad :</p> <p>(a) an elector in the City;</p> <p>(b) a member of Scheduled Caste in the case of reserved seat.</p> <p>Section 20</p> <p>(a) an elector in the city,</p> <p>(b) minimum age 30 years.</p> <p>Disqualifications :</p> <p>Section 25</p> <p>(i) Holds any place of profit in the gift or disposal of the Mahapalika,</p>	<p>Resignation :</p> <p>Section 29+23</p> <p>Written notice by Sabhasad (Sec. 29) lak or Vishistha Nikaya Sadasya (Sec. 23) to Nagar Pramukh and takes effect on the date it is received by Pramukh.</p> <p>Section 25</p> <p>(i) Ceases to be member if incurs a disqualification retained or employed in any professional capacity in connection of Nirvachan</p>	<p>Election Authority :</p> <p>Section 45</p> <p>by Nirvachan Sancha- (Sthaniya Nikaya)</p> <p>Mode of Election :</p> <p>Section 39+35+31</p> <p>Division of every city into wards on the basis of population and Adoption of Assembly roll for purposes of preparation of electoral rolls for the wards by the Nirvachak Registration Adhikari under the supervision of Nirvachan</p>	

Section 163

—On non-payment of certified sums.

proportion to such total number as the population of the Scheduled Castes in the city bears in the total population of the City as determined at the last census held.

(ii) is in the service of a State or central Govt. or any local authority, or is District or Additional Govt. Counsel or an Honorary Magistrate, Munsif, an Honorary Asstt. Collector.

(iii) having for his benefit any share or interest in a contract or for the execution of any works or services undertaken by the Mahapalika.

with any cause or proceeding in which Mahapalika or the Mukhya Nagar Adhikari is interested or concerned, or

(iii) absence from the meetings of the Mahapalika for six consecutive months except with the approval of the Mahapalika.

Removal by State Govt.:

Section 83
State Govt. may remove a member on any of the following grounds:

(1) (a) Being a Councillor has acted by voting or taking part in the discussion of any matter in which he has directly or indirectly a personal interest.

Section 43

In plural member

Provided that nothing in this Section

(iv) any arrears in excess of one year's

(b) becomes physically or mentally

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
	shall prevent members of the Scheduled Castes from Standing for election to the non-reserved seats.		<p>demand due to Mahapalika, (v) a dismissed person from the services of State Govt. or Govt. of India for corruption or disloyalty, unless a period of five years has elapsed since his dismissal, (vi) is debarred from practising as a legal practitioner, (vii) is disqualified under section 80 (for electoral offences and corrupt practices) or 83 (removal) of this Act, (viii) is suffering from leprosy or any</p>	<p>incapacitated, (c) guilty of gross misconduct in the discharge of his duty. The removal shall be made by notification in official Gazette. (2) The State Govt. may direct a member suffering from any of the serious infectious diseases not to attend meeting until upon his furnishing proof of having been cured. (3) A person removed shall be disqualified for a period of four years for becoming the</p>	wards every elector shall have as many votes as there are members to be elected but one vote to one candidate.	

VII.—The Madhya Pradesh Municipal Corporation Act, 1956.

of the incurable infectious diseases, that State Govt. member. Provided (ix) a defeated candidate for election may any time remove the disqualification.

as Sabhasad to be disqualified for being elected as Vishtha Sadasya for a period of six months after declaration of such result.

Section 10
Number of Councillors to be determined and notified by State Govt.

Section 20
4 years may be extended to an aggregate of one year by state Govt. by notification.

Section 9
(a) Councillors elected on the basis of adult franchise, (b) Alderman appointed by the Govt. within 30 days of the late of declaration of the result of general election in number not exceeding one fourth of the total elected Councillors, having special knowledge in municipal ad-

Qualification :
Section 16

Enrolled in the Municipal electoral roll as a voter for a ward.

Disqualifications :

Section 17 (1)
(i) Less than 21 years of age.
(ii) Removed from the office of Councillor under section 18 or 19.
(iii) Servant of Govt. or any local authority or a government pleader
(iv) Directly or indirectly interested in any contract, work

Section 18
Resignation:

Written notice to the Mayor and his seat shall thereupon become vacant. The Mayor shall forthwith inform the Govt. and the fact shall be notified in the Gazette.

Section 17 (1) & (2)
(1) Ceases to be a member if incurs a disqualification.
Section 17

(2) Absence from the meetings of the Council for three consecutive months except with the

Election Authority :
Section 445

Commissioner
Mode of Election :
Section 14

(1) Adoption of Assembly roll for purposes of preparation of electoral roll for a ward by the authority appointed by the state Govt. under Sec. 10, according to Notification of number and extent of the wards to be constituted in each city.
(2) Councillors elected in accordance with the rules framed by the Govt. for

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks, if any
	ministration, commerce, industry, education, social service, public health, town improvement,-- if a woman is not elected then to be appointed as alderman.		or employment with the Corporation. (v) Dismissed from Govt. or municipal service on account of misconduct involving moral turpitude, or (vi) has any tax or dues payable to be Corpn. standing against his name for a period exceeding one year.	leave of the Corpn. —Fails to pay any arrears due by him to Corpn. within three months after a notice in this behalf has been served upon him.	the purpose in general election held on the basis of adult franchise. Section 9 (a).	
	Sec. 11: Reservation of such number of seats for Scheduled Castes as shall bear the same proportion to such total number of seats as the population of the S. Castes in the city bears to the total population of the city.		(vi) has any tax or dues payable to be Corpn. standing against his name for a period exceeding one year.	Section 19: Removal: The Govt. may remove any Councillor: (i) If his continuance is deemed to be undesirable in public interest or in the interest of the Corpn. (ii) On the recommendation of the Corporation supported by the vote of not less than two-thirds of		

VIII—The Kerala Municipal Corporation Act, 1961.

<p>Section 5 Number of Councillors not to be less than 40 and more than 50 elected from territorial divisions of the city, made for the purposes of election.</p> <p>—Number of seats reserved for scheduled caste is determined by the State Govt.</p> <p>—Not more than two persons to be elected by the Council by proportional representation by single transferable vote, having spe-</p>	<p>Section 67 5 years.</p>	<p>Qualifications : Section 49</p> <p>(i) Name enrolled in the electoral roll of the Corporation;</p> <p>(ii) minimum age 25 years;</p> <p>(iii) in case of reserved seat, a member of Scheduled Caste;</p> <p>Disqualification : Section 52</p> <p>(i) Interest in a subsisting contract made with or any work being for the Corporation;</p> <p>(ii) employed as paid legal</p>	<p>the Councillors, on the grounds of misconduct in his duties or disgraceful conduct. (iii) The Govt. while ordering the removal under section 18 or 19 also debar the member from becoming Councillor for a period not exceeding four years.</p>	<p><i>Election Authority,</i></p>	<p>Section 35 Resignation : Written notice to the Mayor and takes effect on the date it is received by Mayor.</p> <p>Commissioner Mode of Election: Section 46 —Voters in the Legislative Assembly of list constitute Electoral Roll for each division prepared by the Commissioner.</p>
<p>—Ceases to be member if incurs a disqualification.</p> <p>—Ceases to reside in the City.</p> <p>—Absence from the meetings of the</p>					

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
	cial knowledge in Municipal administration.		practitioner for three or against the Corporation; without permission by him to the Corporation.			
			(iii) Any arrears due of the Council.			
			(iv) a dismissed or suspended person from the service of Govt., a Municipal Corporation, Municipality or Panchayat, etc.;			
			(v) Debarred from practicing as an advocate or Vakil.			
			Section 50—Officers and servants of Govt., local authorities etc. are disqualified for election			

IX.—The Hyderabad Municipal Corporation Act, 1955.

Section (5)(1)(2)

- (1) Hyderabad sixty six Councillors.

- (b) Secunderabad twenty eight Councillors.

- (c) In the case of establishment of a single Corp. under Sub-Section (1) of Section 3 — the total number of Councillors not to be more than 100.

- (2) No. of Scheduled Castes Councillors.

- (a) Hyderabad—Eight.

- (b) Secunderabad—Four.

- (c) In the case of establishment of a single Corp. the No. of seats reserved shall

Section 51—Persons convicted of election offences are disqualified for election as a Councillor.

Section 6(1)

- 4 years May be extended to an aggregate of five years by notification.

Resignation

Section 22

Written notice to the Mayor and takes effect on the date it is accepted by the Mayor.

Election Authority : Commissioner.

Mode of Election : Section 8+9+12 (1) & 24

Division of the city into constituencies by notification in which the seats, if

any, reserved for the Scheduled Castes shall be set apart and a list of voters is prepared for every constituency, ordinarily returning only one Councillor, on which the names of the persons entitled to be electors is entered who have the prerequisite qualifications, *e.g.*, residence, minimum age 21 years by the Commissioner.

Section 23

- (1) Ceases to be member if incurs a disqualification.

—Ceases to reside in the city.

—Fails to pay any arrears due by him; to Corp. after a notice has been served by the Commissioner.

—Absence from three consecutive meetings of the Corp. except

- (b) 21 years of age on the first day of March of the year for which the list of voters is being prepared.

- (2) A member of the Armed forces of the Union shall be deemed to be ordinary resident on any date in the city in which, but for his service in the Armed forces he would have been ordinarily resi-

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates and Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
	bear the same proportion to the total No. of seats in the Corp. as the population of the Scheduled Castes in the city bears to the total population of the city.		<p>dent on that date.</p> <p><i>Section 21.</i>—Registered in any constituency list.</p> <p><i>Disqualifications :</i></p> <p><i>Sec. 22.</i></p> <p>(i) Holds any judicial office in the city;</p> <p>(ii) holds any office under Govt., or Corp. or any local authority;</p> <p>(iii) employed as paid legal practitioner for or against the Corporation ;</p> <p>(iv) a dismissed or suspended legal practitioner</p>	with the leave of the Corp. or absence for over six consecutive months from the meetings, (2) person who has ceased to be Councillor under this clause may be restored to his office by the Corp., not more than twice during his term.	—Adult franchise. <i>Sec. 62 (1)</i> In constituencies where the seats for Scheduled Castes are reserved every voter shall have as many votes as there are Councillors to be elected but no voter shall give more than one vote to any one candidate .	

by order of High Court;

(v) direct or indirect interest in any contract or employment with Corporation;

(vi) dismissed from the service of Govt., Corp. or any local authority.

(vii) a disqualified voter under Sec. 20 unless such period has elapsed for which he was disqualified for voting.

X—The Bangalore Municipal Corporation Act, 1949.

Section 5

(1) (a) Sixty two divisional Councilors, of whom fifty elected to general seats, six to seats specially reserved for depressed classes and six to seats specially reserved for

Qualifications:

Section 55

(1) (a) Enrolled as a voter for any of the fifty divisions in the city;

(b) a member of depressed classes or women for special reserved seats;

Section 37

Resignation:

Written notice to the Mayor and takes effect on the date it is received by Mayor.

Section 57

Ceases to be member if incurs

Election Authority

Commissioner.

Section 50

Mode of Election:

All voters in a division to which they belong entitled to vote at an election to any seat in that division.

ANNEXURE III—(Contd.)

Compositions, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Election Authority, Mode of Election	Remarks if any
	women; of the depressed classes or women are not prevented for election to the non-reserved seats;		(c) enrolled in the electoral roll of any of the labour electorates for reserved seats for labour;			
	(b) Four Councillors selected to seats specially reserved for labour;		(2) No servant of the Govt. shall be qualified for election but may be appointed as Special Councillor.			
	(c) Four Councillors elected to seats specially reserved for Trade and Commerce by such bodies as notified;		(i) Direct or indirect interest in a subsisting contract made with the Corpn.			
	(d) Five aldermen, of whom one shall be a woman, elected by the Councillors.		(ii) Employed as paid legal			
			(c) enrolled in the a disqualification; electoral roll of —Ceases to reside any of the in the city. labour electorates for reserved seats for Corporation for three consecutive months.			
			(2) No servant of the Govt. shall be qualified for election but may be appointed as Special Councillor.			
			(i) Direct or indirect interest in a subsisting contract made with the Corpn.			
			(ii) Employed as paid legal			

the next ordinary meeting and the Corporation may at that meeting restore such person to office.

practitioner for or against the Corpn.

(iii) An officer or servant holding office under this Act, or an Honorary Magistrate or a Public Prosecutor or Govt. Pleader; or

(2) Not more than three special Councillors, having special knowledge or experience in Municipal administration, to be appointed by State Govt.

—Such Councillors shall exercise the rights of a Councillor only in respect of the subject for which he is appointed but may attend any meeting of the Corp. without the right of voting.

(iv) Existing Councillor whose term of office has either not expired or not yet commenced;

—Failure to make oaths of allegiance within three months of his office (Sec. 58).

(v) Person declared to be disqualified by a judicial order passed under Sec. 70, convicted of an offence punishable under Section 69 or under chapter IX-A of Indian Penal Code.

Section 59
Decision of questions of disqualifications of Councillors and aldermen under Section 56 or 57 or Sec. 58 by the District Judge, Bangalore.

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporations

Name of the Act	Composition of Corporation	Term of Council	Election Candidates and disqualifications	When ceases to be a Councillor	Election Authority, Mode of Election	Remarks if any
XI.—The Patna Municipal Corporation Act, 1951.	<p>Section 8 52 Councillors as follows : (i) Thirty seven Councillors elected by wards;</p> <p>(ii) ex-officio, the Director of Public Health, the Chief Engineer of the Public Health Engineering and the Public Works Departments and the Chair man of the Patna Improvement Trust;</p>	<p>Section 16 4 years. —The four years shall be deemed to include any further period which may elapse between the expiration of the said four years and the date of the first meeting of the next Municipal Corporation at which a quorum is present.</p>	<p>Section 13 Qualifications: (a) Resident of Patna and enrolled as a voter of a ward. (b) Candidate for special constituency to be resident of Patna and enrolled as a voter for such special constituency.</p> <p>(c) A candidate for appointment or selection as a Councillor shall be a person residing within</p>	<p>Section 21 Resignation: Written notice to the Mayor and takes effect from the date on which it is accepted by the Corp. Section 18 Ceases to be member if incurs a disqualification.—Absence from four consecutive meetings except the cause approved by the Corporation.—If retained or employed in any professional capacity in connect-</p>	<p>Section 540 Rules framed by the State Govt. Mode of Election: Section 9, 10 and 11. Division of Patna into single member wards for the preparation of electoral rolls far the wards and special constituencies and the persons residing within, constitute voters list, exercise voting rights on the basis of adult franchise, according to the rules framed by</p>	

(iii) three Councillors elected from the following special Constituencies.

(1) One elected by Bihar Chamber of Commerce;

(2) One elected by the registered trade union in Patna;

(3) One to be elected by the registered graduates of the Patna University having their normal place of residence at Patna.

(iv) Three Councillors to be appointed by State Govt., having special knowledge in Municipal administration;

(v) Five Councillors of whom one

Patna.
Disqualifications:
Section 14

(i) A dismissed person from Govt. service for misconduct.

(ii) a dismissed person from the service of any local authority (municipal Corp. Distt. Board, etc.) for misconduct;

(iii) holds any salaried office or place of profit in relation to the Corporation;

(iv) direct or indirect share or interest in any contract made with the Corporation;

(v) failure to pay any tax due by him to the Corporation at the end of the

ion with any matter to which the Corporation is a party.

—Fails to pay any arrears due by him to Corporation within three months after a special notice has been served by the Chief Executive Officer;

Such person shall cease to be a Councillor immediately after a notification declaring his seat to be vacant.

Section 20:
Removal:
The State Govt. may remove any of the Councillors:

the State Govt. under this Act.

ANNEXURE III—(Contd.)

Composition, Term and Mode of Elections of the Members of Municipal Corporation

Name of the Act	Composition of Corporation	Term of Council	Election Candidates Qualifications and disqualifications	When ceases to be a Councillor	Election, Authority, Mode of Election	Remarks, if any
	Scheduled Caste member, selected by the elected and appointed Councillors.		financial year immediately preceding that in which the election, selection or appointment is held;	(i) If he becomes incapable or is guilty of any misconduct in the performance of his duties on the recommendation of the Corporation supported by a majority of two thirds of the Councillors present and voting at a meeting specially convened for the purpose; or (ii) if appears as a legal practitioner against the Corporation;		
			(vi) ineligible to be a member of any local authority, under the provisions of any law in force. Provided that a disqualification under above mentioned clause (i) (ii) and (vi) may be removed by an order of the State Govt.			

(iii) if three fourths of the registered electors of any ward submit a representation to the State Govt. alleging that any Councillor representing the ward is unfit to continue in office, after making inquiries, but not unless he has held office for a period of one year.

Note—Removal under this Section shall disqualify the person so removed for further election, selection or appointment to the office from which he is removed for a period of three years from the date of his removal.

ANNEXURE IV

The Mayor and Deputy Mayor

Name of the Act	ELECTION		TERM OF OFFICE		ELIGIBILITY		RESIGNATION OR REMOVAL		FUNCTIONS	
	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor
I.—The Madras Municipal Corporation Act, 1919.	<i>Section 28</i> Elected amongst members at its first meeting after first day of November each year.		<i>Section 29</i> From the time of election until election of their successors, every year.		Membership		<i>Section 44A</i> Mayor and Dy. Mayor to relinquish their office, if State Government dissolves the Corporation.		<i>Section 37</i> shall have full access to all the record, of the corporation and may obtain reports from the Commissioner or any elected.	
									<i>Section 38A</i> 1. Vacancy of office mayor, he would perform all the functions until new Mayor is elected. 2. If mayor is absent from office for fifteen days or is incapacitated; Dy. Mayor shall perform all the functions. 3. Mayor can delegate any of his	
									<i>Section 35</i> Mayor may submit resignation to Council and Dy. Mayor—effective on being placed before the Council or being received by Mayor as the	

case may be. to State Govt. functions b
Presides over written order.
meetings. 4. Presides in
Mayor's ab-
sence.

Presides at
Corporation
meetings. Sum-
ptuary allow-
ance of
Rs. 5000.

Nil
Membership
of the Coun-
cil.

One year.

Nil

Section 37
In first
meeting
of each
year,
Mayor
would
be appoin-
ted from
amongst
the mem-
bers of
Corpo-
ration.

II.—Bombay
Municipal
Corporation
Act, 1888.

Dy. Mayor
performs all
the functions
of Mayor in
his absence.

Section 19(A)
Presides over
meetings of
Corporation.
Sumptuary of
allowance
Rs. 3,000
per year.

Section 19(4)
Can resign any
time by notice
in writing—
Mayor to Corpo-
ration and Dy.
Mayor to Mayor.

Section 19(3)
Membership.

Section 19(2)
One year but
shall hold
office until a
new Mayor or
Dy. Mayor is
elected and
even if not elec-
ted as Council-
lors in the year
general elec-
tions are held.

Section 19
Election from
amongst the
members at the
first meeting
after general
elections and in
the same month
each year.

III.—Bombay
Provincial-
Municipal
Corporation
Act, 1949.

Dy. Mayor to
perform all
the duties in
absence of

Section 76
Presides over
meetings.

Can resign by
letter addressed
to each other and
delivered to

Membership.

Section 36
Till election of
Successor each
year.

Section 35
Corporation
elects Mayor
and Dy. Mayor

IV.—The Delhi
Municipal
Corporation
Act, 1957.

ANNEXURE IV (Contd.)

The Mayor and Deputy Mayor

Name of the Act	ELECTION		TERM OF OFFICE		ELIGIBILITY		RESIGNATION OR REMOVAL		FUNCTIONS	
	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor
	amongst its members at its first meeting each year. <i>Section 77</i> If there is equality of votes between candidates by lot.						Municipal Secretary. Effective from date delivered.		<i>Section 36(3)</i> Has access to all records.	Mayor. If the office of Mayor is vacant Dy. Mayor would act as Mayor until the new Mayor is elected. Any function delegated by Mayor in writing.
V—The Calcutta Municipal Act, 1951.	<i>Section 10(2)</i> Mayor and Dy. Mayor to be elected amongst its	<i>Section 12</i> Shall hold the office from the time of election until the elect-	Membership,		Mayor may submit resignation access to all records and Mayor—effect- obtain reports		<i>Section 40</i> Shall have full of vacancy of Mayor's office		<i>Section 13(2)</i> (1) At the time of vacancy of Mayor's office	

They may be given such facilities of residential accommodation, conveyance, etc., as may be determined by rules [36(2)].

members at the first meeting of the Council every year.

tion of his successor.

discharge duties, powers and functions of Mayor.

(2) Mayor may in writing delegate any of his powers and duties.

(3) To act as Mayor when Mayor is absent from duties due to illness or any other cause.

Section 10(2)

In the absence of Nagar Pramukh, he performs all functions of Nagar Pramukh.

Section 51 and 54

Ex officio and Chairman of Executive Committee and Development Committee.

Section 16

No confidence motion after 12 months of his holding office; with majority appointed more than half the total members. If the motion is Commission.

Section 19(1)

Nagar Pramukh can submit resignation to State Government.

Section 15

11(1) An Co-terminous elector in the City. (b) 30 years age. (c) General qualifications as may be prescribed for Sabhasad's election. (d) If not defeated at the poll at an election.

Section 12(3)

Proportional representatives by means of single transferable vote through Secret Ballot.

Section 15(1)

One year New Nagar Pramukh to be elected before of such date as may be prescribed each year

Section 12(2).

ANNEXURE IV—(Contd.)

The Mayor and Deputy Mayor

Name of the Act	ELECTION		TERM OF OFFICE		ELIGIBILITY		RESIGNATION OR REMOVAL		FUNCTIONS	
	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor

tion to any seat of vishis-
 hic sada-
 sya of Sa-
 bhasad
 for at
 least six
 months.
 May or
 may not
 be a
 member.

carried
 he may
 resign or
 after 3
 days of
 communi-
 cation of
 motion
 automati-
 cally
 ceases to
 be up
 Nagar
 Pramukh
 on reco-
 mended
 dissolu-
 tion of
 the Ma-
 hapalika
 to State
 Govt.
 State

Govt.
may dis-
solve or
ask Up
Nagar
Pramukh
to resign
within 3
days.
Section
19(2)
He may
submit
resigna-
tion to
Nagar
Pramukh
which
becomes
effective
on receipt
by Nagar
Pramukh.

VII—The
Madhya
Pradesh
Municipal
Corporation
Act, 1956.

Section 23(1)
Among the mem-
bers of the
Council. Elected
at first meeting
each year. Elec-
tion to be noti-
fied in Gazette.
123(3)1.

Section 23(1)
One year from
the date of
election until
the first meet-
ing in the next
following year.

Section 26
Disqualification
to Membership to
be Councillors
(for all Coun-
cillors) on
failure to pay
taxes due to
Corporation.

Section 23(5)
Mayor and Dy.
Mayor can
resign by writ-
ing to Corpora-
tion and Mayor
respectively.
Section 24
By a resolution
of 2/3rd major-
ity of all the

Section 25

1. The Mayor has administra-
tive control over the office of
Corporation and its staff.

2. In emergency, execution or
stoppage of any work or any
act the immediate execution
or stoppage of which, in his
opinion, is necessary for the
purpose of this act by Mayor

ANNEXURE IV—(Contd.)

The Mayor and Deputy Mayor

Name of the Act	ELECTION		TERM OF OFFICE		ELIGIBILITY		RESIGNATION OR REMOVAL		FUNCTIONS	
	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor

members of the Corporation at a meeting held at seven days' notice after they are given reasonable opportunity to show cause why such resolution be not passed. Mayor or Dy. Mayor against whom resolution is brought not to preside.

Section 33

3. The Mayor or in his absence Dy. Mayor presides on meetings of Corporation.

VIII.—The Kerala Municipal Corporation Act, 1961.

Section 28 Mayor and Dy. Mayor to be elected amongst members by the

Section 29 One year from the time of election until the election of successor.

Section 35 May resign and resignation is effective

Section 37 To have access to all records of Corporation and obtain

Section 39

1. On the vacancy of Mayor, Dy. Mayor performs all

Council at its first meeting after the first day of November each year.

on date when it is placed before the Council.

any report from Commission on any matter connected with administration.

2. All correspondence between Govt. and Commissioner to pass through Mayor.

3. Mayor may make any remarks while transmitting.

functions until the new Mayor is elected. 2. If mayor is absent from city for more than 15 days or is incapacitated, Dy. Mayor would perform his duties and functions.

3. Mayor may delegate in functions.

Section 38

4. Shall be ex-officio member of every committee.

Section 32

5. Every meeting of Corporation to be presided by him.

ANNEXURE IV—(Contd.)

The Mayor and Deputy Mayor

Name of the Act	ELECTION	TERM OF OFFICE	ELIGIBILITY	RESIGNATION OR REMOVAL	FUNCTIONS
	Mayor Dy. Mayor	Mayor Dy. Mayor	Mayor Dy. Mayor	Mayor Dy. Mayor	Mayor Dy. Mayor

IX.—The Hyderabad Municipal Corporation Act, 1955.

Section 90
One year till new Mayor and Dy. Mayor are elected and in a general election year also even if not elected to b; Councilloors.

Section 90
Election amongst Councilloors at first meeting of the Corporation after general elections and each year.

Membership.

Section 92

Mayor may submit resignation to the Corporation and Dy. Mayor to Mayor. It shall take effect from the date of acceptance by the respective authorities.

Section 121(2) and 88

Presides over meetings and decides whether the documents be placed before the Corporation, if Commissioner considers it prejudicial to interest of Corporation or of public.

Section 91

1. When office of Mayor is vacant, his functions devolve on the Dy. Mayor until new Mayor is elected.

2. In the absence of Mayor from city or his being incapacitated, Dy. Mayor to carry out all functions.

Section 88

Presiding over meetings in

**X.—The
Bangalore
Municipal
Corporation
Act, 1949.**

Membership.

Section 30
Election from amongst members at the first meeting after 1st January each year.

Section 31
One year till the election of Successor.

Section 37
Mayor may submit resignation to Corporation and Dy. Mayor to Mayor. **Section 39**
2. Full access to all records, obtain reports on matters concerning Administration.

Section 34
1. To preside every meeting of the Corporation.
Section 34
1. Dy. Mayor to preside over the meeting in absence of Mayor.
Section 41
2. When the office of Mayor is vacant, his function shall devolve on Deputy Mayor until new Mayor is elected.
3. Mayor may in writing delegate any of his functions to Dy. Mayor. In absence of Mayor from city for 15 days or his incapacitation, Dy. Mayor functions.

3. All correspondence with Government through Mayor and can make remarks while transmitting any correspondence.
Section 40
4. Ex officio member of every Standing Committee except Taxation Appeal Committee but cannot be its Chairman.

ANNEXURE IV—(Contd.)

The Mayor and Deputy Mayor

Name of the Act	ELECTION		TERM OF OFFICE		ELIGIBILITY		RESIGNATION OR REMOVAL		FUNCTIONS	
	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor	Mayor	Dy. Mayor
XI.—Patna Municipal Corporation Act, 1951.	<i>Section 19</i> Election of Mayor and Dy. Mayor amongst Councillors at the first meeting.		<i>Section 25(2)</i> One year until the first meeting in the next following year.		Membership.		<i>Section 21</i> Mayor may submit resignation to Corporation and Dy. Mayor to Mayor. Both subject to acceptance by Corporation.		<i>Section 30(1)</i> Mayor to preside on meetings of Corporation and Dy. Mayor in absence of Mayor. <i>Section 36 & 38</i> Mayor and Deputy Mayor ex officio members of Standing Committee and Mayor is Chairman of Standing Committee, in his absence, Dy. Mayor presides.	

ANNEXURE V

Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
I—Madras City Municipal Corporation Act, 1919.	<i>Statutory Committees—</i> 1. Central Committee (6-A)	1. Mayor 2. Deputy Mayor 3. One member elected by every circle Committee from its members.	Elects one of its members as Chairman other than Mayor or Deputy Mayor. Chairman of Central Committee shall not hold chairmanship of a circle Committee, Accounts Committee, or Licence Appeals Committee [Sec. 28(3) and 6-A].	The term of all committees is the same as that of the Council of the Corporation (3 year s) and Councillor elected to Committees holds office so long as he continues to be the Councillor (6-A to 6-E).
	2. Circle Committees (6-B).	Councillors of all the divisions (single member constituencies) constituting the circle—and the Councillor, if any coopted for the circle.	Elects one of its members as Chairman [28(4)].	

ANNEXURE V (Contd.)
Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	3. Corporation Accounts (6-C).	1. Mayor. 2. Seven members elected by the Council from amongst its Councillors.	Do. Other than the Mayor or Deputy Mayor [28(4)].	
	4. Contracts Committee (6-D).	1. Mayor. 2. Chairman of Central Committee.	Mayor is Chairman.	
	5. Licence Appeals Committee (6-E).	3. Commissioner. Five members elected by the Council from amongst its members.	Elects one of its members as Chairman [28(4)].	
	6. <i>Other Committee</i> — The Council may, with the previous sanction of the State Government, constitute, additional committees for such purpose as the council thinks fit (6-G).	To be settled while setting up such a Committee.		

<p>II—Bombay Municipal Corporation Act, 1888.</p>	<p>1. Standing Committee (Sec. 42).</p>	<p>1. Sixteen Councillors elected by the Corporation at its first meeting in April after the general elections, year. (Sec. 44).</p>	<p>1/2 of the members shall retire at the noon of 1st April, every year till the end of the term of the Corporation (Sec. 45).</p>
	<p>2. Chairman of the Education Committee (<i>ex officio</i>) (Sec. 43).</p>		
<p>2. Improvements Committee (Sec. 49A).</p>	<p>Sixteen members as for Standing Committee and similarly elected.</p>	<p>Do. (49 D).</p>	<p>Do. (49-E)</p>
<p>3. Bombay Electric Supply and Transport Committee.</p>	<p>(Sec. 49-B & C). The Chairman of Standing Committee (<i>ex officio</i>) and eight members appointed by the Corporations having special experience (technical, managerial and financial) at least one to be Councillor—the others should at least be eligible for election as Councillors.</p>	<p>Do. (50 D (i))</p>	<p>Half the members to retire on April 1, every second year (50 A 2).</p>
<p>4. Consultative Committees or special subjects for enquiry, report or opinion (38-A).</p>	<p>Corporation may make rules (38-A7).</p>	<p>Chairman and Deputy Chairman to be appointed amongst its members (38 A4).</p>	<p>Term of the Committee to be fixed by Corporation (38A).</p>

ANNEXURE V (Contd.)

Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	5. Education Committee (50-H).	Section 50 H Sixteen members in which twelve shall be Councillors and four others who are voters, graduates and have five years' experience in teaching or educational administration. (50-H).	Education Committee to appoint Chairman among its members (Councillors) in the first meeting each year 50(K).	1/2 of Councillor members to retire and 1/2 of other members to retire every year on April 1 (50 L).
	6. Primary Education Consultative Committee or a committee for Secondary or Technical Education. (39-40).	To be appointed by Corporation or in consultation with State Government (39). State Government (40). State Government (41).	By-laws under section 461.	
	7. Hospital Committee (41).	"		

111.—Bombay Provincial Municipal Corporation Act, 1949.

1. The Standing Committee [20(1)].

Twelve Councillors to be appointed at the first meeting of the Corporation after General Elections [20(2)].

Half of the members to retire every succeeding year at noon in the first day of the month in which elected by Corporation [20(3)].
2. Transport Committee (If the Corporation has a Transport Undertaking) [25(1)].

Chairman of the Standing Committee (*ex officio*) and eight members with technical and managerial experience in the field—may or may not be Councillors—elected by Corporation at its first meeting after Transport Undertaking is acquired. Section 25(1). (2)(4).

Chairman to be elected from amongst its members in the first meeting and in the same month every year. [27(1)].

Half of the members to retire every second year on the first of the month in which elected by Corporation originally [25(5)].
3. Special Committees [30(1)].

Constitution, etc., to be prescribed by rules [30(8)].

Chairman/Dy. Chairman to be appointed amongst its members. No member to be Chairman of two Special Committees [30(3)].

Corporation may any time dissolve the Committee [30 (7)].
4. Ad hoc Committees for enquiry, report or opinion on any subject to be submitted through [30(1)].

Consisting of such number of Councillors as appointed by the Corporation.—The Committee can coopt.

ANNEXURE V—(Contd.)
Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	Standing Committee or Special Committee [31(1)].	(with Corporation approval) two persons, not Councillors, but possessing special qualifications [31(2)].		
	5. Joint Committees with other local authorities. Sec. 32(1).	Appointment of the Committee in collaboration with Local Authority (s). Section 32(1).		
IV—The Delhi Municipal Corporation Act, 1957.	1. The Standing Committee. Sec. 45(1).	14 Councillors/Aldermen elected in the first meeting of Corporation after general elections or as soon as possible at a subsequent meeting. Sec. 45(1).	Chairman and Deputy Chairman to be elected in the first meeting amongst its members each year. Sec. 47(1).	One-half of the members to retire every year on the date of its first constitution. Sec. 43(3).

2. The Delhi Electric Supply Committee Sec. 50(1).	Seven members Sec. 50(1). Four members to be elected amongst the Councillors and Aldermen at the first meeting of the Corporation after each general election and three members to be nominated by Central Government before election by Corporation among the persons of specialized field. [50(2)]. No person to be elected member of more than one of these Committees.	Do.	One half of the elected members to retire every year, Sec. 50(S).
3. Delhi Transport Committee. Sec. 50(1).	Do.	Do.	Do.
4. Delhi Water Supply and Sewage Disposal Committee.	Do.	Do.	Do.
5. Rural Areas Committee [39(2)]. (Matters relating to rural areas to be taken up by authorities of Corporations on its recommendation.)	All Councillors elected from rural wards.	Elect one of its members to be Chairman and another to be Dy. Chairman each year.	Term of the Corporation.

ANNEXURE V—(Contd.)

Committee of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	6. Education Committee, 39(5).	Seven members out of which not more than three to be nominated by the Corporation from among experts and the remainder elected from amongst themselves at first meeting after each general election or at the earliest subsequent meeting.	Elect one of its member to be Chairman and another to be Deputy Chairman each year.	Term of the Corporation.
	7. Special and <i>ad hoc</i> Committees for any function and powers delegated or for inquiry, reporting or advising upon any matter.	Member of Corporation as may be determined by it. <i>Ad hoc</i> Committees may coopt up to three experts from outside with Corporation's sanction.	Elects its own Chairman and Deputy Chairman.	Any matter relating to their Committees not expressly provided may be provided by Regulations.

8. Ward Committees.

All Councillors elected from such Wards or group of Wards who may elect not more than 3 voters of the area as determined by the Corporation.

Do.

Do.

V.—The Calcutta Municipal Act, 1951.

1. Standing Committees for :
- (a) Education.
 - (b) Accounts.
 - (c) Taxation & Finance.
 - (d) Health.
 - (e) Town Planning & Improvement.
 - (f) Works.
 - (g) Building. (Sec. 14).

Chairman and Dy. Chairman to be appointed in the first meeting each year by every Standing Committee (Sec. 17).

For the term of the Corporation. For associate member for the term fixed by the Corporation. Sec. 15 (2)(4).

2. Borough Committees each covering 4 or 5 wards as grouped by the Corporation

Do.

Do.

ANNEXURE V—(Contd.)
Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	after each general Election. Sec. 16(2).	Borough. Not more than three persons elected by Councillors referred above, residing in any Ward comprised within the borough. Sec. 16 (a, b).		
	3. Special Committees. (Sec. 98).	Consisting of Councillors, aldermen or other persons membership to be determined by the Corporation. Corporation may also, at any time, constitute any Committee for any purpose.	Chairman to be elected from amongst the members but no member can be chairman of more than one Special Committee. Sec. 99(3).	To be dissolved by the Corporation at any time or alter its constitution and functions. Sec. 99(2).
	4. Sub-Committees. Sec. 102.	To be appointed by any Standing Committee or Special Committee	Do	Term depends upon the discretion of the Appointing Committee

VI—The U.P. Nagar Mahapalika Adhiniyam, 1959.

1. The Executive Committee. Sec. 51(1).

from its own members or outside as decided by the Appointing Committee.

U.P. Nagar Pramukh and twelve persons to be elected by Mahapalika out of Sabhasadas and Vishishta Sadasyas through proportional representation by means of single transferable vote by secret Ballot. Sec. 51(l-b)+52.

One half of the members to retire every year.

Provided that all the members of executive committee in office when general elections are held shall retire from the office on election of a new Committee. Sec. 51(5).

2. Development Committee. Sec. 54.

U.P. Nagar Pramukh and ten persons to be elected amongst sabhasadas and vishishta sabhasadas through proportional representation by means of single transferable vote by secret Ballot. Two persons to be coopted by the above members having experience in Municipal Administration, development and planning. Sec. 54 (b, c) + 55.

U.P. Nagar Pramukh as *ex-officio* Chairman and a Vice-Chairman to be elected each year from amongst the elected members. Sec. 54(a). (2).

Term of coopted members shall be for one year. Sec. 54(5). One half of the other members to retire every succeeding year.

or no sub-committee shall continue to exist after the Committee appointing the Sub-Committee has ceased to exist. Sec. 102(2)(3).

ANNEXURE V—(Contd.)
Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	3. Other Standing Committees for such public utility undertakings as Mahapalika may at any time establish or acquire etc, Sec. 57.	Not more than 12 members, as Mahapalika determines to be elected as in case of Executive Committee.	Elect Chairman and Vice-Chairman from amongst themselves subject to directions of State Government, if any, Sec. 57(2).	As for Executive Committee.
	4. Special Committees to inquire into and report on any matter. Sec. 95. (1).	Constituted of such members and other persons as Mahapalika may decide but outside persons appointed to the Committee will have no vote. Sec. 95(1).	Appoint its own Chairman from among one of its members provided no one to be Chairman of more than one Special Committee or joint Committee. Sec. 95(5).	Mahapalika may dissolve any time or alter its constitution or change its powers etc.
	5. Joint Committee of two or more Standing Committees. Sec. 95(2).	May be appointed by the Mahapalika from time to time by Resolution.	Do	...

VII—The M.P. Municipal Corporation Act, 1956.	1. Standing Committee. Sec. 37.	10 Councillors elected in the first Meeting of Corporation each year. Sec. 38.	Chairman to be elected amongst members in the first meeting. Sec. 39(1).	One year. Sec. 38(2).
	2. Special Consultative Committee. Sec. 46(1).	Not less than 5 and not more than 9 Councillors elected by Corporation every year. Sec. 46(1)(3).	One of the members of the Committee to be elected as Chairman. Sec. 47(4).	One year Sec. 46(2)
	(a) Public works Committee.	Do.	Do.	Do.
	(b) Public Health and Market Committee.	Do.	Do.	Do.
	(c) Education Committee.	Do.	Do.	Do.
	(d) Hospital Committee.	Do.	Do.	Do.
	(e) Water Works Committee.	Do.	Do.	Do.
	(f) Law Revenue & General Purposes Committee.	Do.	Do.	Do.
	(g) Public Relation Committee.	Do.	Do.	Do.
	3. Special Committees for inquiry, report or opinion on any matter. Sec. 48.	Elect such number of Councillors as the Corporation thinks fit.		
VIII—The Kerala Municipal Corporation Act, 1961.	1. Standing Committees, Section 6.	5 Councillors to constitute each committee to be elected by Council and no Councillor to be member of	Chairman to be elected in the first meeting of the Committee amongst its members after election of Mayor	One year—unless resigns or ceases to be a Councillor. Section 18.
	(i) Taxation and Finance.			
	(ii) Works.			

ANNEXURE V—(Contd.)

Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)
	(iii) Health. (iv) Such additional ones as the Council think fit with previous sanction of Government.	more than one Committee. Section 18. Section 19 The Council shall by regulation determine powers and duties of Standing Committees and may provide for conference of two or more Standing Committees or appointment of a Joint Committee out of such Committees in matters of common interest to them.	after 1st November in each year. Section 28(3).	
IX—The Hyderabad Municipal Corporation Act, 1955.	A Standing Committee. Section 93. Sub-Committees of the Standing Committee. Section 97(g). Special Committees of Corporation with dele-	Not less than 12 Councillors and not more than 16 to be elected in the first meeting of the Corporation after general elections. Section 93 (1) (2) Not less than 3 mem-	Chairman to be elected in the first meeting of the Committee and in the same month each year. Section 94 May elect Chairman of its meeting. Section	One half of the Councillors to retire every year on the first of month in which originally elected. Section 93 (3) Standing Committee may discontinue a sub-

committee any time it thinks fit.
 Section 97 (g).
 Corporation may dissolve any Special Committee any time.
 Section 98 (3).

97(h).
 Chairman and Dy. Chairman to be appointed amongst their members.
 Section 98 (4).

bers of the Committee by a specific resolution.
 Section 97(g).

Such members to be elected by Corporation as deemed fit.

Such number of Councillors as may be elected by the Corporation. Ad-hoc Committee may coopt two outside specialists with prior sanction of Corporation. Section 99 (2).

gation of powers by 2/3rd majority.
 Section 98.

Ad-hoc Committee.
 Section 99.

X—The City of Bangalore Municipal Corporation Act, 1949.

1. Six Standing Committees for
 - (i) Accounts.
 - (ii) Health.
 - (iii) Taxation and Finance (excluding taxation appeals).
 - (iv) Town Planning and Improvements.
 - (v) Works.
 - (vi) Education.
 Section 6.

2. Taxation Appeals

Elects one of its members other than Mayor to be its Chairman at first meeting held after election of Mayor each year after 1st January.
 Section 30(3).

Chairman to be elected.

Coterminous with the Corporation, unless the Councillor resigns or he otherwise ceases to be a Councillor or Alderman.

As for Standing Committees.

Three members of the

ANNEXURE V—(Contd.)

Committees of Corporations

Name of the Act	Name of Committee	Composition of Committee	Appointment of Chairman	Term of Committee
(1)	(2)	(3)	(4)	(5)

Committee, (para. 22 of Schedule III).

Note : Section 20(1)

The Corporation shall by regulations determine the powers and duties of each Standing Committee and may by regulations provide for a conference of two or three Standing Committees or for the appointment out of such Committee of a Joint Committee in matters of joint interest.

XI—The Patna Municipal Corporation Act, 1951.

Standing Committee. Section 36.

Four Consultative Committees:

(1) Education Committee.

(2) Medical, Public Health and Veterinary Committee.

(3) Public Works Committee.

(4) Market and Garden

Consist of 15 councillors including Mayor and Dy. Mayor as *ex-officio* members. The thirteen members to be elected in the first meeting of Corporation every alternate year. Section 36-37.

Every Committee to elect Chairman from its members provided no one shall be Chairman of more than one Consultative Committee. Section 43(1).

Mayor to be Chairman, *ex-officio*. Section 38(1).
Two years till new Standing Committee is elected even if some of them may no longer by Councillors. Section 37+41.

All Consultative Committees appointed for one year. Section 42(3).

All these Committees shall consist of not

Committee. Section 42. less than 5 and not more than 9 members elected in the first meeting after the general election of Corporation. No Councillor to be member of more than two Committees. Section 42(1) and 42(2).

ANNEXURE VI A

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
1—The Madras City Municipal Corporation Act, 1919.	<p>Section 23(E) Municipal Govt. of the city vests in the Council, but the Council shall not be entitled to exercise functions, expressly assigned under this Act or any other law to a Committee constituted under this Act or the Commissioner.</p> <p>Section 6(F) (1) Subject to the provisions of this Act and the rules made thereunder, the Council shall, by regulation framed for the purpose, determine the powers and duties of the Central Committee, Circle Committees, the Corporation Accounts Committee, the Contracts Committee, and the License Appeals Committee.</p> <p>(2) The Council shall sanction</p>	<p>Section 9 Subject, whenever it is expressly directed, to the sanction of the Councillor the Central Committee, as the case may be, and subject to all restrictions, limitations and conditions imposed by this Act, the executive power for the purposes of carrying out the provisions of this Act, vests in the Commissioner.</p> <p>Section 10 Commissioner to be custodian of all records.</p> <p>Section 11 The Commissioner may, in case of emergency, direct the execution of any work (which would ordinarily require the sanction of one of the other Municipal authorities), necessary for the service or safety of the public.</p>	<p>Section 22 (1) In any case in which it is provided by this Act or any other law that the Commissioner may take action subject to the approval, sanction, consent or concurrence of the Central Committee or Circle Committee, the Corporation Accounts Committee or the Contracts Committee, the Commissioner may by resolution in writing authorize him to take action in anticipation of its approval subject to such conditions (if any) as may be specified in such resolution.</p> <p>(2) Whenever the Commissioner in pursuance of such resolution takes any action he shall forth with inform the Committee of the fact.</p>

Section 26
A Committee may at any time require the Commissioner to produce documents and furnish returns, reports etc.

Provided that he shall report forthwith the action taken and the reasons therefor to such other authority.

Section 16
The Commissioner may delegate to the personal assistant to the Commissioner or the holder of any municipal office any of his ordinary powers, duties or functions except those, specifically prohibited under this Section.

Provided that—Such delegation shall be in writing, specifying the name or official designation of the person to whom the delegation is made:

—A copy of the order of delegation of powers to be sent to such authority, if the delegation is made of such powers or duties which require its approval.

Section 16A
Commissioner may delegate any of his powers, duties or functions under this Act to the assistant Commissioner :

Provided that—Such delegation

such staff as may reasonably be required by these Committees.

Section 6(G)
The Council may, with the previous sanction of the State Govt., constitute additional committees for such purposes as the Council thinks fit.

Section 26
Council may require the Commissioner to produce documents and furnish returns, estimate, statistics, reports, etc.

Section 27
Council's power to call for extracts from any proceedings of any Committee or for any return, statement, report, etc.

ANNEXURE VI A—(Contd.)

General Power of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
		shall be in writing and a copy of such order shall be laid before the Council at the meeting held next after the order of delegation is made.	
		<i>Section 17</i>	
		Reservation of control in respect of powers delegated by the Commissioner.	
		<i>Section 18</i>	
		The Commissioner may, on his own responsibility and by an order in writing, authorize an assistant Commissioner or any Class I-A or Class I-B Officer to exercise the extra ordinary powers conferred on him by section 11.	
		<i>Section 24</i>	
		Commissioner's right to refer to matter (any resolution of the council or any committee) to State Govt. for orders which	

in his opinion, is in contravention to this or any other Act or of any rule, notification or of any order passed by the State Govt. and inform the Council or Committee, as the case may be, of the action taken by him.

Section 33

Commissioner's right to attend and take part in discussion in the meetings of the Council and of any Statutory Committee but without the right to move any resolution or to vote.

Section 91

Subject to the provisions of this Act and to the rules, bye-laws and regulations, in force, the Commissioner shall prescribe the duties of the Corpn. establishment and exercise supervision and control over their acts and proceedings.

Section 64(2)

II—Bombay Municipal Corporation Act, 1888.

Municipal Govt. of the city vests in the Corporation, except as in this Act otherwise expressly provided.

Section 64(3)

Subject to all restrictions, limitations and conditions imposed by this Act, the entire executive power for the purposes of

Section 38-B

The Standing Committee, the Improvement Committee or the Education Committee may, by a resolution voted by at least

ANNEXURE VI A—(Contd.)
General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
<i>Section 65</i>	Corporation may call for extracts from proceedings etc. from Standing Committee or any other Committee.	<p>carrying out the provisions of this Act vests in the Commissioner who shall also—</p> <p>(b) prescribe the duties of, and exercise supervision and control over all municipal officers and servants, other than municipal secretary and his subordinate staff, and subject to all regulations under Section 81 (framing of regulations or grant of leave etc. by the Standing Committee) dispose of all questions relating to the service of the said officers.</p>	two-thirds of their members, may delegate to any special Committee appointed under Section 38A any of their powers and duties which such special Committee are competent to deal with.
<i>Section 66</i>	Corporation may require the Commissioner to produce documents and furnish returns reports, etc.		<p><i>Section 81</i></p> <p>(1) Standing Committee to frame regulations or grant of leave regarding officers and servants.</p>
<i>Section 38</i> Appointment of Consultative Committees for special purposes.			<p>(2) Such regulations to be subject to confirmation by Corporation and if made under clause (f) i.e. conditions regarding payment of pensions, gratuities or compassionate allowances, etc., on retirement, discharge or death to the incumbent or dependent, as the case may be, by State Government.</p>
<i>Section 38(4) (1)(3)(7)</i>	Appointment of special committees and may be specific resolution carried by a vote of at least two-thirds of the members present at the meeting delegate any of their powers and duties to such Committees:	<p>(c) take action for execution of any work, in case of emergency, necessary in the interest of Corporation or human safety; and—the action so taken and the reasons thereof to be reported to the authority concerned.</p>	
	—May, any time, dissolve on	(d) perform the duties and	

subject to any rules made by them in his behalf alter the constitution of any special committee;

—May make rules for regulating the constitution of special Committees and the conduct of business at meetings of such Committees, and for the keeping of minutes and the submission of reports.

exercise powers conferred upon the General Manager in his absence or on failure by him to perform or exercise the same.

Section 84(1)

—May grant leave of absence, subject to the regulations under Section 81, to any municipal officer or servant, the power of appointing whom is vested in him; and for a period not exceeding one month to any other municipal officer, other than an officer immediately subordinate to the municipal secretary or the Municipal Chief auditor.

III—The Bombay Provincial Municipal Corporation Act, 1949.

Section 67(2)

Municipal Government of the City vests in the Corporation, except as otherwise expressly provided in this Act.

Section 70

Corporation may call for extracts from proceedings, etc., from the Standing Committee or any other Committee.

Section 24

(1) The Standing Committee may, by a resolution carried by the vote of at least two-thirds of its members present at the meeting, delegate to any special Committee any of its powers and duties; provided that every such resolution shall be reported to the Corporation at the earliest; and

(2) by a specific resolution may delegate any of its powers

Section 67(3)

Subject to all restrictions limitations and conditions imposed by this Act, the entire executive powers for the purposes of carrying out the provisions of this Act, vests in the Commissioner, who shall also—

(b) prescribe the duties of, and exercise supervision and control over the acts and proceedings of all Municipal officers and servants, other than the Municipal

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
<i>Section 71(1)</i>	Corporation may require Commissioner to produce documents and furnish returns, reports, etc.	Secretary and Municipal Chief Auditor and their immediate subordinates, and subject to the regulations dispose of all questions relating to the service of the said officers and their pay, privileges and allowances.	and duties to its sub-committees, consisting of not less than three members of Standing Committee.
<i>Section 30(1)</i>	Appointment of Special Committees, define out of its own body, and may, by specific resolution passed by the vote of at least two-thirds of the Councilors present and voting at the meeting define their sphere of business and may also by a like resolution, delegate any of its powers and duties to such Committee.	(c) Take action for execution of any work, in cases of emergency, for the service or safety of the public or, protection of the Corporation's property without approval of the concerned authority.	<i>Section 29</i>
<i>Section 30(7)</i>	May at any time dissolve or alter the constitution of a Special Committee.	—Provided the action so taken and the reasons thereof, shall be reported to the Standing Committee and the Corporation.	<i>The Transport Committee :</i>
<i>Section 31(1)</i>	Appointment of <i>ad-hoc</i> Committees for special subjects.	(d) Perform the duties and exercise powers conferred upon the General Manager	(1) May appoint out of its own body sub-committees;
			(2) May by specific resolution carried out by the vote of at least two-thirds of its number present at the meeting delegate any of its powers and duties.

Section 32
Joint transactions with other local authorities.

Section 72
Exercise of powers, by any Municipal authority, subjects to sanction by Corporation of the necessary expenditure.

in his absence or on failure by him to perform or exercise the same.

Section 68

(1) Commissioner to exercise powers, perform duties of Corporation under other laws, subject to conditions imposed.

(2) May, by order in writing, empower any Municipal Officer to exercise any such power, duty or function under the control of Commissioner, with the approval of the Standing Committee.

Section 43(2)(4)

The Commissioner has the right of being present at a meeting of the Corporation and of taking part in discussions thereof as a Councillor : and in the meeting of the Standing Committee or of a Sub-Committee and of taking part in discussions thereof as a member, but without the right to vote or to make any proposition.

Section 54(1)

Power to nominate one officer in the staff Selection Committee.

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
IV—The Delhi Municipal Corporation Act, 1957.	<p><i>Section 3(1)</i> Charged with the Municipal Government of Delhi.</p> <p><i>Section 4(1)</i> Subject to the provisions of this Act the Municipal Govt. of Delhi vests in the Corporation.</p>	<p><i>Section 57(1)</i> May grant leave of absence subject to the regulations to any Municipal Officer or servant, the power of appointing whom is vested in him and for period not exceeding one month to any other Municipal officer, other than the Transport Manager, officers and servants immediately subordinate to the Municipal Chief Auditor or the Municipal Secretary and officers and servants appointed under chapter xx.</p>	<p><i>Section 49</i> The Standing Committee to exercise such powers and perform functions as are specifically conferred upon to under this Act.</p> <p><i>Section 53</i> The Delhi Electric Supply Com-</p>

Section 44

For the efficient performance of its functions there shall be following Municipal authorities under the Corporation, namely:

- (a) the Standing Committee;
- (b) the Delhi Electric Supply Committee;
- (c) the Delhi Transport Committee;
- (d) the Delhi Water Supply and Sewage Disposal Committee;
- (e) the Commissioner;
- (f) the General Manager (Electricity); and
- (g) the General Manager (Transport).

Section 40

- (1) Power to constitute as many Special Committees as it thinks fit for the exercise of any power or discharge of any functions which the Corporation may by resolution delegate to them or for inquiring into, reporting or advising upon any matter which the Corporation may refer to them.

- (2) Power to constitute Ward Committees to perform such

and of any other Act, which confers any power on the Corporation, vests in the Commissioner, who shall also—

- (b) Prescribe the duties of and exercise supervision and control over the acts of, all Municipal Officers and other Municipal employees other than the Municipal Secretary and the Municipal Chief Auditor and their immediate subordinate staff, and subject to any regulation made in this behalf, dispose of all questions relating to the service of the said officers and their pay, privilege, allowances and other conditions of service;

- (c) Take action for execution of any work, in case of emergency, in the interests of Corporation's property or human safety; and the action so taken and the reasons thereof shall be reported to the Standing Committee and the Corporation;

- (d) Perform the duties and exercise powers conferred

mittee, the Delhi Transport Committee and the Delhi Water Supply and Sewage Disposal Committee, respectively be responsible for the conduct and management of the Delhi Electric Supply undertaking, the Delhi Transport Undertaking and the Delhi Water Supply and Sewage Disposal Undertaking and shall exercise such powers and perform such functions as are conferred or imposed under this Act.

Section 65(1)

Appointment of sub-Committees, out of its own members, by the various Committees.

Section 71(b)(i)

Exercise of powers by any Municipal authority, involving expenditure or any period after the close of the said year, shall not be incurred without the sanction of the Standing Committee or, as the case may be, the other Statutory Committee, if it is incurred in the year next following such year.

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
	functions as determined by the Corporation. (3) + (5).	upon the General Manager (Electricity) or the General Manager (Transport) in his absence or on failure by him to perform or exercise the same.	
	<i>Section 69</i> Power of Corporation to call for extracts of proceedings from the Committees, and for any return, statement report, etc.	<i>Section 81(1)</i> Right to attend, speak in, or otherwise take part in the proceedings of the Corporation and its committees, himself or by any Municipal officer authorised by him in this behalf, but without the right to vote.	
	<i>Section 70(1)(3)</i> Power of Corporation to require the Commissioner, etc., to produce documents and furnish returns, reports, etc.	<i>Section 491</i> The Commissioner may by order direct that any power conferred or any duty imposed on him under this Act shall, in such circumstances and under such conditions, if any, be exercised	
	<i>Section 71 (b-ii)</i> Exercise of powers by any Municipal authority, involving expenditure for any period after the close of the said year, shall not be incurred without the sanction of the Corporation, if it is incurred at any time after the next following year.		

Section 84
Power to make regulations for the conduct of business at meetings of Standing and other Committees (except *ad hoc* Committees which shall regulate their own procedure).

Section 63
Power to make regulations relating to the service conditions of the two General Managers.

Section 24
The Municipal Govt. of Calcutta vests in the Corporation, subject to the provisions of this Act, but the Corporation shall not be entitled to exercise or discharge any powers, duties or functions expressly assigned by or under this Act or any other Law to a Standing Committee or to the Commissioner.

Section 14
Constitution of Standing Committees for dealing respectively with—
(i) Education,
(ii) Accounts,
(iii) Taxation and Finance,
(iv) Health,

and performed also by any Municipal officer or other Municipal employee specified in the order.

Section 28
Subject to the provisions of this Act, the entire executive power for the purposes of carrying out the provisions of this Act, vests in the Commissioner.

Section 32
Commissioner to be custodian of records.

Section 33
Powers of Commissioner in emergency, to direct the execution of any work, necessary for the service or safety of the public or for the prevention of extensive damage to any property of the Corporation; Provided—the action so taken

Section 39
A Standing Committee may at any time require the Commissioner to produce documents and furnish returns, reports etc., connected with the municipal administration.

Section 27
Special powers of Standing Accounts Committee and Standing Finance Committee:
(1) Standing Accounts Committee in addition to the powers and duties determined under the rules,
(a) shall supervise the utilization of the budget grants,
(b) shall have access to the accounts of the Corporation

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
	(v) Town Planning and Improvement, (vi) Works, and (vii) Buildings.	and the reasons thereof' to be reported to the authority concerned (Corpn. or Standing Committee, as the case may be) : but he shall not exercise his powers under this section if the expenses for the execution of the work is, in his opinion, likely to exceed ten thousand rupees.	and may require the Commissioner to furnish any explanation to which it considers to be necessary as to the receipts and expenditure of the Municipal Fund, and
	<i>Section 16</i> Constitution of Borough Committees.		(c) may conduct and audit of the municipal accounts and check the abstracts of receipts and disbursements for any month, as furnished by the Commissioner.
	<i>Section 25</i> Standing Committees and Commissioner to give effect to resolutions of Corporation unless it is annulled by the State Govt. or relates to a matter the decision making authority of which is Standing Committee or the Commissioner under this Act.	<i>Section 34</i> The Commissioner may delegate to any municipal officer or servant any of his powers, duties or functions, except those which are specifically prohibited to under this Act : Provided that such delegation shall be in writing and shall specify the name or official designation of the person to whom the delegation is made.	(2) Standing Finance Committee shall, in addition to the powers duties and functions determined by rules, be also entitled to exercise the power referred to in clause (b) of sub Section (1), and watch the progress of income and expenditure throughout the year and issue such directions as it deems necessary to the
	<i>Section 26</i> Power to frame rules for determining the powers, duties and functions of each Standing Committee.	<i>Section 35</i> The exercise of discharge by the	

Section 30

May by resolution passed at a meeting delegate to the Commissioner any of its powers, duties or functions under this Act or rules etc. made thereunder.

Section 38

Power of Corpn. to call for extracts of proceedings from a Standing Committee or of any committee or for any return etc.

Section 39

Power of Corporation to require the Commissioner to produce documents and furnish returns, reports etc., connected with the municipal administration.

Commissioner of any powers, duties or functions delegated to him by the Corporation or by any municipal officer or servant of any powers, or functions delegated to him by the Commissioner, shall be subject to such conditions and limitations, if any, as may be prescribed in the order of delegation and also to control and revision by the Corpn. or the Commissioner, as the case may be :

Provided that if in delegating any powers, duties or functions to the Commissioner, the Corporation directs that his action shall be final, then the exercise and discharge by him of the powers and duties so delegated shall not be subject to control or revision by the Corporation.

Section 36

All municipal officers and servants shall be subordinate to the Commissioner.

Section 37

Commissioner's right of being present at the meetings of the

Commissioner for the purpose of conforming to the Budget Estimates and may write off, subject to confirmation by the Corpn., the amount of any loss or depreciation caused to municipal properties which appears to such committee to be irrecoverable.

Section 31—(1)

Where the powers of Commissioner are exercisable with the approval of a Standing Committee, the Committee may, by a resolution in writing, authorize the Commissioner to take action in anticipation of such approval.

(2) Whenever Commissioner does, as aforesaid, he shall forthwith inform the Committee of the fact.

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
VI.—The U.P. Nagar Mahapalika Adhiniyam, 1959.	<p><i>Section 117(1)</i>—The Municipal administration of the city vests in the Mahapalika.</p> <p><i>Section 119(a) (1)</i>—The Mahapalika may delegate to the Mukhya Nagar Adhikari any of its functions under this Act other than those specified in Part A of Schedule I.</p> <p><i>Section 5(e) + 117(4)</i>—Mahapalika may with the previous sanction of the State Government establish specific Committees, in the event of establishing or acquiring electricity supply or public Transport undertaking or other public</p>	<p>Corporation or of any standing or other committee and of taking part in discussions thereof, as if he were a member, but without the right to vote or move any motion.</p> <p><i>Section 117(5)</i> Same as otherwise provided in this Act, the executive power for the purposes of carrying out the provisions of this Act vests in the Mukhya Nagar Adhikari, who shall also—</p> <p>(6a)—Subject to the provisions of this Act and the rules made thereunder, prescribe the duties of and exercise supervision and control over the acts of all Mahapalika officers and servants other than the Mukhya Nagar Lekha Parikshak and his immediate subordinates, and dispose of all questions relating to the service</p>	<p><i>Section 117(2)</i>—Except as otherwise provided in this Act the Executive Committee shall be vested, for and on behalf of the Mahapalika, with the superintendence of the Municipal administration of the city.</p> <p><i>Section 119(1b)</i>—The Executive Committee may delegate to the Mukhya Nagar Adhikari any of its functions under this Act other than those specified in Part B of Schedule I.</p> <p><i>Section 122</i>—Power of Executive Committee to require Mukhya Nagar Adhikari to produce documents and furnish</p>

utility services.

The functions and powers of a Committee appointed under aforesaid clause (e) of Sec. 5 shall be such as may be assigned to it by Mahapalika with the previous sanction of the State Government [Section 117(4)].

Section 95.—(1) (2) Power to constitute, by special resolution, special Committees to enquire into and report upon any matter connected with its powers, duties or functions and to appoint a Joint Committee of any two or more of the Committees mentioned in Section 5.

(4) The Mahapalika may at any time dissolve or alter the constitution of any special Committee or Joint Committee or may at any time withdraw from any special Committee any of the powers, duties and functions delegated to it.

*Section 101(2).—*The Mahapalika may require any of the officers of the Mahapalika to attend

of the said officers and servants and privileges and allowances;

(6b).—in any emergency take such immediate action for the service or safety of the public or the protection of the property of the Mahapalika as the emergency shall require;

Provided the action so taken and the reasons thereof shall be reported to the Executive Committee and to the Mahapalika;

Provided further that he shall not exercise his powers under this clause if the expenditure likely to be incurred over and above the budget grant in taking the particular action will exceed Rs. 10,000.

Section 119.—(1, d) The Mukhya Nagar Adhikari may delegate to any Mahapalika servant any of his functions other than those specified in Part D of Schedule I; (119-2). A copy of the order by which delegation is made shall be placed before the Executive Committee for information.

returns, reports, etc.

*Section 117(3).—*The Development Committee performs the functions and has the powers mentioned in Ch. XIV, relating to Improvement Schemes.

*Section 97.—*The Executive Committee, the Development Committee or any other Committee may appoint one or more Sub-committees for any purpose with which it is entitled to deal with.

*Section 101(2).—*May require any of the officers of the Mahapalika to attend any of its meetings at which any matter dealt with by such officer is being discussed and he may be called upon to make a Statement or explanation of facts or supply such information in his possession relating to any matter dealt with by him, as the Committee may require.

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
	<p>any of its meetings at which any matter dealt with by such officer is being discussed and he may be called upon to make a statement on explanation of facts or supply such information in his possession relating to any matter dealt with by him, as the Mahapalika may require.</p>	<p><i>Section 120.—(1)</i> Mukhya Nagar Adhikari to exercise powers and perform duties of Mahapalika under other laws.</p> <p>(2) Mukhya Nagar Adhikari may by order in writing of which a copy shall be placed before the Executive Committee for information empower any Mahapalika officer other than the Mukhya Nagar Lekha Parikshak to exercise, perform or discharge any such power or function under the control of the Mukhya Nagar Adhikari and subject to his revision and to such conditions and limitations, if any, as he may think fit to impose.</p>	<p><i>Section 101.—</i>The Mukhya Nagar Adhikari has the right of being present at a meeting of Mahapalika or of any Committee, and of taking part in the discussions thereof, but with-</p>
	<p><i>Section 121.—</i>Power of Corporation to call for extracts for any proceedings of any Committee, and call for a return, statement or report etc.</p>		
	<p><i>Section 122.—</i>Power of Mahapalika to require the Mukhya Nagar Adhikari to produce documents and furnish returns, reports, plans, etc.; and to furnish a report by himself or to obtain from any Subordinate officer and furnish, with his own remarks thereon,</p>		

out the right to vote or to make any proposition.

a report upon any subject concerning with administration of this Act or the Municipal Administration of the City.

Section 123.—Exercise of powers to be subject to sanction by Mahapalika of the necessary expenditure.

Section 120.—Mahapalika may impose restrictions, limitations and conditions, upon Mukhya Nagar Adhikari in exercising powers and performing duties of Mahapalika under other laws.

VII—The Madhya Pradesh Municipal Corporation Act, 1956.

Section 69(2)

Except as otherwise expressly provided in this Act, the Municipal Govt. of the city vests in the Corporation.

Section 70

Corporation may call for extracts from proceedings of any Committee and for a return, statement account or report etc.

Section 71

Corporation may require the Commissioner to produce

Section 69(3)

Subject to all restrictions limitations and conditions imposed by this Act, the entire executive power for the purpose of carrying out the provisions of this Act vests in the Commissioner, who shall also—

(b) prescribe the duties and exercise supervision and control over the acts of all municipal officers and servants other than the officers and servants of Corporation office and subject to the rules

Section 45

The Standing Committee may appoint one or more Sub-Committees from amongst its members, which shall consist of such number of members as it may fix and may refer to it any matter pending before it for enquiry and report or opinion.

ANNEXURE VI A—(Contd.)
General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
	documents, and furnish returns statements, plans, reports, etc.		or bye-laws for the time being in force, dispose of all questions relating to the services of the said officers and servants and their pay privileges and allowances;
	<i>Section 72</i> Exercise of powers or functions to be subject to sanction by Corporation of the necessary expenditure.		(c) take immediate action for execution of any work, in cases of emergency, for the safety of human or animal life or protection of the Corporation's property without approval of the concerned municipal authority; and the action so taken and the reasons thereof to be reported to the Standing Committee or Corporation.
	<i>Section 42 (2)</i> Corporation may, by a specific resolution passed by the votes of at least two-thirds of the total number of Councillors, delegate any of its powers and functions to special consultative Committees.		
	(constituted under Section 46, Act).		
	<i>Section 48</i> Corporation may also appoint from time to time special Committees, consisting of such number of Councillors, as it may think fit, and may refer to		<i>Section 69 (4)</i> May by order in writing, empower any municipal officer to exercise or perform, any of the powers or duties conferred upon the Commissioner by this

such Committees for enquiry and report, or for opinion, any matter relating to the purpose of this Act.

Section 61
Power of the Corporation to give an extraordinary pension, gratuity or compassionate allowance in case of officer or servant, injured or killed in execution of his duty.

Act, under his control and subject to his superintendence and to such conditions and limitations if any as he may think fit to prescribe.

Section 55
The Commissioner is the principal executive officer of the Corporation and all other officers and servants of the Corporation except the servants and Officers of the Corporation office are subordinate to him.

He has the right to speak at, and otherwise take part in any meeting of the Corporation or any Committee thereof, but is not entitled to vote or to move any proposition.

VIII.—The Kerala Municipal Corporation Act, 1961.

Section 22(1)—Municipal Government of the city vests in the Council, but the Council shall not be entitled to exercise functions expressly assigned by law to a Standing Committee or the Commissioner.

Section 26
26(3).—Power of Council to call for extracts from any proceed-

Section 9.—Subject to the provisions of this Act, the executive power for the purposes of carrying out the provisions of this Act, vests in the Commissioner.

Section 10.—Commissioner to be custodian of all records.

Section 11.—Extraordinary powers of Commissioner, in case of emergency, with the

Section 19—

(1) Powers and duties of each Standing Committee are determined by the Council by regulations framed for the purpose.

(2) The Taxation and Finance Standing Committee, in addition to the powers and duties assigned to it under such regulations;

ANNEXURE VI A—(Contd.)
General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
ings of any Committee, or for any return, statement, report, etc.	approval of the Mayor, to direct the execution of any work, necessary for the service or safety of the public;	(a) Shall supervise the utilization of the budget grants;	
26(1).—Council may at any time require the Commissioner to produce documents and furnish returns, plans and report, etc.	Provided the action so taken and the reasons thereof shall be reported to the authority concerned.	(b) Shall have access to the accounts of the Corporation and may require the Commissioner to furnish any clarification in this regard;	
Section 19(1).—The Council shall by regulations framed for the purpose determine the powers and duties of each Standing Committee and may by such regulations provide for a conference of two or more Standing Committees or for the appointment out of such Committees of a Joint Committee for any purpose in respect of which they may be jointly interested.	Section 17.—Commissioner may on his own responsibility and by an order in writing authorise the health officer or any other departmental head to exercise the extraordinary powers conferred on him by aforesaid Section 11.	(c) May conduct a monthly audit of the Municipal accounts and shall be bound to check the monthly abstracts of receipts and disbursements for the preceding month as furnished by the Commissioner; and may recommend to the Council the writing off the amount of any loss of, or any depreciation caused to; Municipal property which appears to the Committee to be irrecoverable.	
Section 6(2).—The Council may with the previous sanction of the Government constitute	Section 15.—Commissioner may delegate to any Municipal officer, any of his ordinary powers, duties for functions, except those which are specifically prohibited under this Act; Provided that such delegation shall be in writing and	Section 21.—A Standing Committee may, by resolution in	

additional Standing Committees for such purposes as the Council thinks fit.

Schedule I, Rule 12(1)—
The Council may appoint from among its own number of Committees for the purpose of inquiring into and reporting on any matter which is reserved by this Act for the decision of the Council.

shall specify the name and official designation of the person to whom the delegation is made; and such delegation is reported to the Council and a copy of the order shall be sent to authority concerned, in case it is necessary.

Section 33
Commissioner's right to attend and take part in discussion in the meetings of the Council and of any Standing Committee but not to move resolution or to vote.

Section 93

Subject to the provisions of this Act and regulations in force, the Commissioner shall prescribe the duties of the Corporation establishment and exercise supervision and control over their acts and proceedings and dispose of all questions relating to their conduct, service, pay, allowances, leave pension and provident fund privileges.

IX—The Hyderabad Municipal Corporation Act, 1955.

Section 117(2)
Municipal Govt. of the City vests in the Corporation.

Section 117(3)
Subject to the approval or sanction of the Corporation of

writing authorise the Commissioner to take action in anticipation of its approval on consent, on any matter which requires Committee's approval, or concurrence.

Section 26(1)
A Standing Committee may at any time require the Commissioner to produce documents and furnish the returns, plans and report, etc.

Section 97(4)
The Standing Committee may require any officer of the Cor-

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
<i>Section 120</i>	The Corporation may at any time call for any extract from any proceedings of the Standing Committee or any other Committee and for any returns, statement, report, etc.	Standing Committee and sub-juncts also to all other restrictions, conditions and limitations imposed by this Act or any other law, in force, the entire executive power for the purposes of carrying out the provisions of this Act and of any other law which confers any power on the Corporation vests in the Commissioner who shall also—	poration to attend any meeting at which any matter dealt with by such officer is being discussed; and such officer may also be called upon to make a statement of relevant facts.
<i>Section 121</i>			
The Corporation, may at any time required the Commissioner to produce documents and furnish returns, plans, reports, etc.	(a) specify the duties, and exercise supervision and control over the acts and proceedings of all municipal officers and servants other than the municipal secretary and municipal Examiner of Accounts and their subordinates;	<i>Section 98(7)</i>	The Standing Committee may, from time to time, by a resolution, carried out by a vote of at least two-thirds of their members, delegate to any special Committee any of their powers and duties in respect of any matter with which such Special Committee is competent to deal or refer any such matter for report.
<i>Section 98 (1.3.9)</i>	(1) Power of Corporation, to appoint out of their own body, special Committees and to delegate any of their powers and duties by a specific resolution carried by a vote of at least two-thirds of the members of the Cor-	(b) in any emergency take such immediate action for the service or safety of the public	
			Every such resolution is required to be reported to the Corporation, which has the power to cancel it.

poration present at the meeting and may also by a like resolution define the sphere of business of each Special Committee so appointed.

(3) The Corporation may, at any time, dissolve or alter the constitution of any Special Committee.

(9) The Corporation may make bye-laws for regulating the constitution of Special Committees and the conduct of business at meetings of such Committees and for the keeping of minutes and the submission of reports.

Section 99

The Corporation may, from time to time, appoint from amongst the Councillors. *Ad hoc* Committees consisting of such number of Councillors as it shall think fit, and may refer to such Committees for inquiry and report or for opinion, such special subjects relating to the purposes of this as it thinks fit, and direct that the report of any such Commit-

tee or the protection of the property of the Copn. as the emergency shall appear to him to justify, without the approval of the authority concerned; Provided he shall report forthwith to the Standing Committee and to the Corporation the action so taken and the reasons thereof.

Section 118

(1) Commissioner to exercise powers and perform duties of Corporation under other law, subject to restrictions, limitations and conditions, if any, imposed by the Corporation.

(2) The Commissioner may with the approval of the Standing Committee, by order in writing empower any municipal officer to exercise, perform or discharge any such power or function under the control of the Commissioner.

Section 119

(1) The Commissioner may empower any municipal

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
	tee shall be submitted through the Standing Committee or a Special Committee constituted under Section 98.	officer to exercise certain of the powers of the Commissioner, under this Act, by order in writing in this behalf.	
	<i>Section 123</i> Exercise of powers to be subject to sanction by Corporation of the necessary expenditure.	Provided— (2) The Commissioner shall not, except with the prior approval of the Standing Committee make an order under sub-Section (1) affecting his powers and functions under any of the sections or clause, specified in Schedule 'B'.	
		<i>Section 88 (S) and 97 (M)</i> — Commissioner's right to attend and take part in discussions in the meetings of the Corporation and the Standing Committee thereat as a member but without the right to vote or to make any proposition.	

11.—The City of Bangalore Municipal Corporation Act, 1949.

Section 23(1).—

City vests in the Corporation.

Section 28.—

Powers of Corporation to call for extracts from proceedings of any Committee, or for any return, statement, report etc.

Section 27(1).—

The Corporation may, at any time, require the Commissioner to produce documents and furnish returns, plans, reports etc.

Section 20(1).—

The Corporation shall by regulations framed for the purpose determine the powers and duties of each Standing Committee and may by regulations provided for a conference of

two or more Standing Committees or for the appointment of such Committees a Joint Committee for any purpose in respect of with they may be jointly interested.

Section 9.—

Subject to the sanction of the Corporation or the Standing Committee, in case expressly provided, in the Act, and subject to the provisions of this Act, the executive power for the purposes of carrying out the provisions of this Act, vests in the Commissioner.

Section 20(1).—

(1) Powers and duties of each Standing Committee are determined by the Corporation by regulations framed for the purpose.

(2) The Accounts Standing Committee in addition to the powers and duties assigned to it under such regulations,—

Section 10.—

Commissioner to be custodian of all records.

Section 11.—

The Commissioner may, in cases of emergency, direct the execution of any work which would ordinarily require the sanction of one of the other Municipal authorities, necessary for the service or safety of the public; Provided that he shall report forthwith the action taken under this section and the

reasons therefor to such other authority which may after considering the report issue such instructions as it deems necessary.

(a) Shall supervise the utilization of the budget grants;

(b) shall have access to the accounts of the Corporation and may require the Commissioner to furnish any clarification in this regard;

(c) May conduct a monthly audit of the Municipal Accounts and shall be bound to check monthly abstract of receipts and disbursement for the preceding month as furnished by the Commissioner; and

(d) May subject to the approval of the Corporation write off.

—the amount of any loss, or depreciation caused to Muni-

ANNEXURE VI A—(Contd.)
General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
<i>Section 20(4).—</i>	The Corporation shall sanction such staff as may reasonably be required by the Accounts and the Taxation and Finance Committees to discharge their respective functions.	<i>Section 18.—</i> The Commissioner may on his own responsibility and by an order in writing authorise the health officer, the engineer, the revenue officer or any other departmental head under him, to exercise extraordinary powers conferred on him by Section 11.	cipal property which appears to the Committee to be irrecoverable.
<i>Section 6(2).—</i>	The Corporation may, with the previous sanction of the Government, constitute additional Standing Committees for such purposes as the Corporation thinks fit.	<i>Section 16.—</i>	(3) The Taxation and Finance Standing Committee shall be also entitled to exercise the powers referred to the clause (b) of Sub-Section (2).
		<i>Section 16.—</i> Commissioner may delegate to any Municipal officer, any of his ordinary powers, duties or functions, except those which are specifically prohibited to be delegated under this Act; Provided that such delegation shall be in writing and shall specify the name or official designation of the person to whom the delegation is made; that in case of delegation of any power or duty which is exercisable subject to the	<i>Section 22.—</i> A Standing Committee may, by resolution in writing, authorise the Commissioner to take action in anticipation of its approval, consent or concurrence, on any matter which requires Committee's approval, consent or concurrence.
			<i>Section 94.—</i> Power of Standing Committee to frame service regulations in respect of the Corporation establishment: Provided that every regulation so framed

approval of any other Municipal authority the Commissioner shall send a copy of such order to such authority.

Section 17.—

Reservation of control in respect of powers delegated under Section 16.

Section 35.—

Commissioner's right to attend and take part in discussion in the meetings of the Corporation and of any Standing Committee without the right to move any Resolution or to vote.

Section 92.—

Subject to the provisions of this Act and regulations in force, the Commissioner shall prescribe the duties of Corporation establishment and exercise supervision and control over their acts and proceedings and dispose of all questions relating to their conduct, service, pay, allowances, leave, pension and provident fund privileges.

(Chief Executive Officer)

XI.—The Patna Municipal Corporation Act, 1951.

Section 64(2)—
Municipal Government of Patna vests in the Corporation.

Section 64(3) —

Subject, whenever it is in this Act expressly so directed, to

Section 42(1)—

(1) There shall be four consultative Committees, namely

ANNEXURE VI A—(Contd.)

General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
<i>Section 6(2)—</i>	All powers and duties conferred and imposed on the Corporation by or under this Act shall be exercised by the Corporation at a meeting.	the approval or sanction of the Corporation of the Standing Committee, and subject also to all other restrictions, limitations and conditions imposed by this Act, the entire executive power for the purpose of carrying out the provisions of this Act vests in the Chief Executive officer, who shall also—	(a) an Education Committee to which may be referred for inquiry or report any matter connected with education in the Corporation;
<i>Section 65—</i>			
Power of Corporation to call for extracts from proceedings of the Standing Committee and for any return, statement, report, etc.	(a) exercise supervision and control over the acts and proceedings of all municipal officers and servants, and subject to the rules, etc., in force, dispose of all questions relating to the services of the said officers and servants and their pay, privileges and allowances;		(b) a Medical, Public Health and Veterinary Committee to which may be referred for inquiry and report any matter relating to public health, veterinary, sanitation, etc.
<i>Section 66—</i>			
The Corporation may, at any time, require the Chief Executive officer to produce documents and furnish returns, plans, reports, etc.	(b) in case of emergency, take such immediate action for the service or safety of the		(c) a Public Works Committee to which may be referred for inquiry and report any matter connected with roads, buildings drainage and sewerage systems and water supply, etc.
<i>Section 67—</i>			
Exercise of functions (by any municipal authority) to be			(d) a Market and Garden Committee to which may be referred for inquiry and report any matter concerning

subject to sanction by Corporation of the necessary expenditure.

Section 44

The Corporation may make rules for re-regulating the conduct of business at meetings of the Standing Committee and Consultative Committees.

Section 42(5)

The Corporation may by specific resolution delegate any of their powers and duties to any Consultative Committee appointed under Sub-Section (1).

Section 62

The Corporation may make rules consistent with this Act and subject to the approval of the State Government.

(a) for determining the number of officers and servants to be employed by the Corporation and prescribing the methods of their recruitment and conditions of service;

(b) as to the duties, appointment, leave penalties, re-

public or protection of the property of the Corporation as the emergency shall appear to him to justify and require reporting forthwith to the Standing Committee or the Corporation when he has done so, the action he has taken and the reasons thereof.

Section 64(4)

Any of the powers, duties or functions conferred or vested in the Chief Executive Officer by this Act may be exercised or performed under the Chief Executive Officer's control and subject to his superintendence and to such conditions and limitations, if any, as he may specify by any municipal officer whom the Chief Executive Officer may generally or specially empower in writing in this behalf.

public markets, dairy farm, public parks etc.

ANNEXURE VI A—(Contd.)
General Powers of Corporation, Commissioner and Committees

Name of the Act	Corporation	Commissioner	Committee
	<p>moval and dismissal of officers and servants of the Corporation;</p>		
	<p>(c) for prescribing the nature and amount of security to be furnished by different classes of Corporation establishment for the proper discharge of their duties; and</p>		
	<p>(d) for prescribing the qualifications of candidates for employment as Chief Executive Officers or servants by the Corporation and declaring what circumstances shall be dis-qualification for continuance of such employment.</p>		

ANNEXURE VI-B

Distribution of Financial Powers in Municipal Corporation in India

BUDGET

All Corporations:

Commissioner :

Budget estimate of income and expenditure is prepared by the Municipal Commissioner in all Municipal Corporations and submitted to Standing Committee with the exception that it is submitted to Executive Committee in U.P., Central Committee in Madras, Standing Finance Committee in Calcutta. In Bombay, the budget estimate of transport and electricity undertaking and in Ahmedabad the budget estimate of transport undertaking is prepared by the General Managers concerned and submitted to Committees concerned.

Standing Committee:

The Standing Committee or other Committees, as the case may be, considers the Budget Estimate in detail and with its suggestions submits the same to the Corporation for adoption. In Delhi, the budget estimate of Electric Supply Undertaking, Transport Undertaking, and Water-Supply and Sewage Undertaking are required under the Act to be prepared by the Committees concerned separately and submitted to Corporation for adoption.

Corporation :

The Corporation in all cases has power to adopt the budget estimates finally. Only in U. P., the indebted Mahapalika budget is adopted subject to State Government's confirmation.

LOANS

All Corporations :

All Corporations may, in pursuance of a resolution passed at a special meeting, borrow by way of debenture or otherwise on the security of all or any of the taxes, duties, fees and dues authorised by or under different Acts, any sums of money required for specific purposes as defined in different Corporations Acts.

Besides, no loan shall be raised without the previous sanction of the State Government and the amount of the loan, the rate of interest the terms, etc., the time, method of repayment and the like, subject to Government approval. No money to be applied for any other purpose other than for which borrowed without Government Sanction. The time for the repayment shall in no case exceed 60 years.

ANNEXURE VI B—(Contd.)
Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)
I.—Madras Municipal Corporation Act, 1919.	Exceeding 1 lakh and not exceeding 5 lakhs.	Circle Committee: exceeding 25,000 not exceeding 50,000. Central Committee: upto 1 lakh.		Not exceeding 25,000	Exceeding lakhs. 5
Contract	...	Exceeding 25,000 Contracts Committee consisting of Mayor, Chairman, Central Committee and Municipal Commissioner.		Upto 25,000 but contracts exceeding 1,000 and not exceeding 10,000 reported to Circle Committee and above 10,000 to Central Committee. Tenders to be called for all contracts of 10,000 unless Central Committee authorises upto 25,000 and Council for above 25,000.	

Acquisition of property that exceeds 1,000 or lease term exceeds 3 years.	For any immovable property on lease for a term exceeding 12 months, involving any valuation and fixes terms, rates or maximum prices to be paid.	
Disposal:	All properties.	Movable Property up to 2,500 and leases of immovable property upto 12 months.
II—Bombay Municipal Corporation Act, 1888.	Contracts: ...	Upto 15,000. Those exceeding 2,000 reported to Standing Committee or Education Committee as the case may be. Tenders to be invited for amount exceeding 3,000. Power to be exercised by General Manager in respect of undertakings.
Acquisition of property.	Valuation exceeding 10,000.	Upto 5,000 on such terms and rates and price not exceeding such

ANNEXURE VI B—(Contd.)
Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)

maxima as approved by the Committee. Movable property value not exceeding 2,000 and immovable property leasing for not more than 12 months where annual rent exceeds 3,000 report to Improvement Committee.

Disposal of All property. Movable property of value exceeding 2,000. Education Committee and Standing Committee. Improvement Committee for immovable property value not

III.—Bombay Provincial Municipal Corporation Act, 1949.	Contract	...	Exceeding 5,000 Transport Committee for undertaking.	...	Upto 5,000. Contracts exceeding 1,000 to be reported to the Standing Committee. General Manager for transport Undertakings.
	Acquisition of property.	...	Lays down terms and conditions and maximum prices for acquiring property.		May acquire property on such terms, rates and prices not exceeding such maxima as approved by the Standing Committee.
	Disposal of property.	Any movable or immovable property.	Movable property value not exceeding 5,000 and any immovable property of value not exceeding 50,000 or annual rental not exceeding 3,000.		Movable property less than 500 or such higher amount as the Corporation may fix with the approval of State Government or lease immovable property not exceeding 12 months

ANNEXURE VI B—(Contd.)
Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)
IV.—Delhi Municipal Corporation Act, 1957.	Contract:	Exceeding 10,000 or such higher amount as may be fixed by Corporation for sanction by Commissioner.	...	Not exceeding 10,000 or such higher amount as may be fixed by Corporation. Contract exceeding 2,000 being reported to Standing Committee within one month.	and report to the Standing Committee when the annual rent exceeds 3,000.
Acquisition of immovable property.	Exceeding 15,000.	Exceeding 5,000 but not exceeding 15,000.	...	Up to 5,000.	...
Disposal of property.	Any property.	Movable property value of which	...	Any movable property not exceed-	...

does not exceed 5,000. Sell or lease imperpetuity immovable property value of which does not exceed 50,000 or annual rent of which does not exceed 3,000.

ing in value 1,000 or such higher amount as the Corporation may prescribe. Lease immovable for a period not exceeding 12 months.

Not exceeding 5,000. Exceeding 5 lakhs.

V.—The Calcutta Municipal Act, 1951.

Estimate :

Exceeding 50,000 and not exceeding 5 lakhs.

...

Contract :

Exceeding 50,000.

Exceeding 10,000 and not exceeding 50,000 approved by Standing Finance Committee.

...

Exceeding 1,000 and not exceeding 10,000. Expenditure of 1,000 and above reported to the Standing Committee concerned.

...

Acquisition and disposal of property.

...

...

VI.—The U. P. Nagar Mahapalika Adhiniyam, 1959.

Estimate :

Exceeding 50,000 and not exceeding 5 lakhs.

...

Exceeding 10,000 and not exceeding 50,000.

Not exceeding 10,000. Exceeding 5 lakhs.

ANNEXURE VI B—(Contd.)

Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)
Contract :	Exceeding 50,000.	Exceeding 10,000 and not exceeding 50,000.	...	Not exceeding 10,000 subject to contracts exceeding 1,000 being reported to Executive Committee within 15 days.	...
Acquisition of property.	Value exceeding 5,000 and lease for a term exceeding 3 years.	Fixes rates, terms etc. and sanctions acquiring property for more than 12 months.	...	May acquire property on lease for less than 12 months on terms and conditions fixed by Executive Committee.	...
Disposal :	All property.	Movable upto value of 5,000 and immovable upto 50,000 or annual rental not exceeding 3,000.	...	Movable value not exceeding 500 or lease immovable property for period not exceeding 12 months.	...

II—Madhya Pradesh Municipal Corporation Act, 1956.	Estimates :	Above 25,000.	Upto 25,000.	...	Upto 5,000 expenditure exceeding one thousand in each case being reported to Standing Committee.	...
	Acquisition of property.	All property exceeding in value one thousand.	Fixes, rates, terms and conditions.	...	Property upto value Rs. 1,000 on such terms and at such rates or prices not exceeding such maximas approved by the Standing Committee.	...
	Disposal of property.	Any movable or immovable property.	Upto annual rent or premium not exceeding 3,000 for any period not exceeding 3 years.	...	Grant lease of any immovable property of which the premium or rent or both as the case may be does not exceed 500 for not exceeding 12 months.	...
III—The Kerala Municipal Corporation Act, 1961.	Estimate :	Sanction estimate exceeding 10,000 and not exceeding 1 lakh.	Exceeding Rs. 5,000 but not exceeding Rs. 10,000.	...	Not exceeding Rs. 5,000.	Exceeding 1 lakh.
	Contract :	Do.	Do.	...	Not exceeding Rs. 5,000. But	Not exceeding Rs. 5,000. But

ANNEXURE VI B—(Contd.)
Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)
	Acquisition and valuation disposal of property exceeding Rs. 3,000.	Valuation exceeds 1,000 but not 3,000.	...	those exceeding 500 to be reported to Standing Committee within 15 days. Tenders to be called for contracts exceeding 2,500.	...
IX—The Hyderabad Municipal Corporation Act, 1955.	Estimate: Above 50,000 subject to Government sanction.	...	...	Upto 5,000 expenditure.	Above 50,000.
	Contract: ...	Exceeding 5,000.	...	Exceeding 500 being reported to Standing Committee within 15 days. Invite tenders	...

Acquisition of property.	Value of which exceeds 5,000.	...	...	where cost exceeds 3,000.	...
Disposal of property.	Any property.	Movable property exceeding 500 but not exceeding 5,000 and lease immovable property not exceeding 3 years.	...	Movable property value not exceeding 500 and grant lease for not more than the 12 months for immovable property and reported to Standing Committee.	...
Estimate:	Exceeding 50,000 where Corporation directs for even less than 50,000 and not exceeding 2 lakhs.	Exceeding 10,000 but not exceeding 50,000.	...	Not exceeding 10,000.	Exceeding 2 lakhs.
Contract:	Exceeding 50,000.	Exceeding 10,000 and not exceeding 50,000.	...	Not exceeding 10,000. Expenditure above 1,000 to be reported to Standing Committee.	...

ANNEXURE VI B—(Contd.)
Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)
Acquisition:	When value of property acquired exceeds 1,000 or for lease for a term exceeding 3 years.	For the exchange or acceptance or acquisition or taking any property on lease for a term exceeding 12 months or value not exceeding 1,000. Fixes terms conditions rates the price.	..	Upto 12 months subject to terms and conditions fixed by Standing Committee.	..
Disposal of property.	Any movable or immovable property.	Movable property value not exceeding 5,000 and lease of immovable property for term not exceeding three years.	..	Movable property value of which does not exceed 500 or grant lease of immovable property for a period not exceeding 12 months and report to Standing Committee.	..

XI The Patna Municipal Corporation Act, 1951.	Estimate:	Sanction estimate exceeding 50,000.	Exceeding Rs. 5,000 but not exceeding 50,000.	...	Not exceeding 5,000.	...
	Contract:	Exceeding 50,000.	Exceeding 5,000 and not exceeding 50,000.	...	Exceeding 1,000 and not exceeding 5,000. Expenditure of 1,000 and above reported to the Standing Committee within 15 days. Tenders to be called for all contracts exceeding 1,000.	...
	Acquisition of property.	Acquisition of any immovable property at a price exceeding 1,000 requires approval.	Lays down terms and conditions and maximum prices for acquiring property.	...	May acquire any immovable property on such terms, rates and prices not exceeding such maxima as approved by the Standing Committee.	...
	Disposal of property.	Any movable or immovable property. (No land exceeding ten thousand rupees in value shall be	Any movable property otherwise than by sale and lease of immovable property for term not exceeding 3 years and annual rent not exceeding	...	Movable property value of which does not exceed 500 or grant lease of immovable property for a period not exceeding 12 months at	...

ANNEXURE VI B—(Contd.)
Distribution of Financial Powers in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Govt.
(1)	(2)	(3)	(4)	(5)	(6)
	sold, leased or otherwise conveyed without the previous sanction of the State Government).	3,000.		a time and report to Standing Committee within 15 days.	

ANNEXURE VII A

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

I— The Madras City Corporation Act, 1919.

Section 7(5)

State Govt. to regulate the method of recruitment.

Section 7(2)

To be appointed by State Government.

Section 8

The State Government may at any time withdraw the Commissioner from office and shall do so if such withdrawal is recommended by a resolution passed at special meeting called for the purpose and supported by at least three-fourths of the sanctioned strength of the Council.

Section 13 (1)

State Govt. to fix the salary and allowance of Commissioner not exceeding Rs. 2,000 to be paid out of Municipal Fund.

Section 13 (2)

The Assistant Commissioner

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

and personal assistant to the Commissioner shall be paid out of Municipal Funds such salary and allowances as may from time to time fixed by the State Government.

Section 7(3)

The Commissioner, the Assistant Commissioners and the personal assistant to the Commissioner shall be whole time officers of the Corporation and not to take extraneous work without the sanction of the Council and the State Government.

Section 7(5)

The power to regulate the

methods of recruitment, conditions of service, pay and allowances and discipline and conduct of these officers, is vested with State Government.

Section 86(1)(i)
Conditions of service for classes IA, IB-II pay and allowance and discipline and conduct of corporation establishment to be regulated according to rules framed by the State Government.

—The State Govt. may at any time withdraw any class I-A Officer and appoint another in his place.

—Provided that any class I-B or Class II Officer may be removed from office by the State Government.

Section 85(2)
All class I-A and class I-B Officers shall be Head of Departments working under Commissioner.

Section 86 (1)(i) *Section 85(3-a)*
Rules to be made by State Govt. to appoint.

Health Officer.
Electrical Engineer.
Water Works Engineer.
Drainage Engineer.
Revenue Officer.
Chief Accountant Officer.
Educational Officer.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

Class I-B—Other Departmental Heads.
Class II—Second level Officer.

Section 94.
After consultation with Madras Pub. Ser. Comm.

Section 85 (3-b)
Council subject to confirmation by State Government.

Section 92
Leave may be granted to the Officers and servants of the Corpn. other than Asstt. Commissioner, Personal Asstt. to Commissioner and Class I-A Officers, by the Commissioner.

Note:—Section 96 Provincialisation.—Notwithstanding any thing contained in this Act, State Govt. may, by notification constitute any class of officers or servants of the Corporation into a Corporation Service.

2. Upon the issue of notification under Sub Section (1), the State Govt. shall have power to make rules to regulate the classification, methods of recruitment, conditions of service, pay and allowances and discipline and conduct of the Corporation service thereby constituted and such rules may vest jurisdiction in relation to such service in the State Govt. or in such authority as may be specified therein.

Section 54
State Govt.

Section 54
A renewable period of three years.

Section 54(2)
State Govt. shall remove him from his office if at a meeting of the Corporation not less than five-eighths of the whole number of Councillors shall vote in favour of a proposition in this behalf; and he may be removed by the State Govt. at any time if it appears that he is incapable of performing the duties of his Office or has been guilty of any misconduct or neglect which renders his removal expedient.

Provided that when the Commissioner holds a lien on the service of the State Govt., he shall not, during the period of his appointment as Commissioner, be removed from office without the approval of the Corporation.

Section 57
Commissioner to get starting salary determined by government (State) between Rs. 2 000 and Rs. 3,000.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

Section 59(1)
Leave to be granted by State Government with the assent of Standing Committee.

II—

Section 55
Dy. Commissioner.

*Section 80B(1)**
After consultation with State Public Service Commission in accordance with the rules made under this Section.

Section 55(1)
The Corporation subject to confirmation by State Govt.

Section 58
Dy. Municipal Commissioner to get salary between Rs. 1,200 and Rs. 1,750 as determined by Corporation.

Section 59(1)
—Leave to be granted by Corporation.

Section 55(2)
Subject to the same liabilities, restrictions and conditions to which the Commissioner, is subject.

Section 56 Deputy Commissioner (Improvement.)

Section 80B(1) After consultation with State Public Service Commission in accordance with rules made under this Section.

Section 56A(1) The Corpn. subject to the previous approval of the State Government.

Section 56(A)(3) A renewable period of five years.

Section 58A Dy. Commissioner (Improvement) to receive a monthly salary between Rs. 1,200 and Rs. 1,750.

Section 56A(2) Subject to all the liabilities, restrictions and conditions, to which the Commissioner is subject under this Act.

Section 56B Subordinate to the Commissioner.

Section 60-A General Manager Bombay Elect. Supply and Trans. undertaking.

Do.

Section 60-A Corporation approval of Government.

Section 60A Renewable with period of five years.

Section 60-A (a) Devote whole time and attention to duties.
(b) Monthly salary to be determined by Corporation with the approval of State Government.
(c) Be removable at any time from office for mis-

Note:—*Section 80(B2-A):—The provisions of sub-section shall not apply to appointment of any Officer;

(a) Who having been appointed by the Secretary of State or Secretary of State in Council to a civil service of the Crown in India continues on and after the 15th August 1947 to serve under the Govt. of India, or of a State; or

(b) Who is a member of the IAS(I.P.S. or the Indian Audit & Accounts Service) to any such post on foreign service conditions.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

conduct or for neglect of or incapacity for duties of his office on the votes of not less than one-half of the total number of Councillors.

Section 60-B

(1) Leave of absence may be granted by Bombay Electric Supply and Transport Committee with the assent of Corporation.

*Special Engineer.

Section 73-A

Appointment by Corporation subject to confirmation by State Government.

Section 73(a)

by Seven years.

Section 73-A

Monthly Salary to be determined by Corporation devote whole time and attention to the duties of his office.

<i>Section 74</i> City Engineer.	<i>Section 80-B</i> Recruitment after consultation with Public Service Commission.	<i>Section 74</i> Appointment by Corporation sub- ject to confirma- tion by Govern- ment.	<i>Section</i> <i>74(2-a)</i> A renewable period of five years.	<i>Section 74 (2-b)</i> Devote full time and atten- tion to the duties of his office. (c) Shall receive monthly salary determined by Corpn. from time to time subject to limita- tions between Rs. 1,200 to Rs. 2,000.
Municipal Execu- tive health officer.	Do.	Do.	Do.	Salary between Rs. 1,200 to Rs. 1,750.
Municipal Hydrau- lic Engineer.	Do.	Do.	Do.	Salary between Rs. 1,200 and Rs. 1,750.
<i>Section 74 (2-b)</i> Each of these three officers shall be removable at any time from office for mis- conduct or for neglect of, or incapacity for, the duties of the office on the votes of not less than two- thirds of members present at a meeting of Corpora- tion.				

* *Section 73-A* reads—During the continuance of the appointment of the Special Engineer—(6) the operation of provision of sections 74 and 75 in so far as they relate to the appointment for City Engineer, shall remain suspended; (ii) any reference to this Act (other than sections 74 and 75) to the 'City Engineer' shall be deemed to be a reference to the 'Special Engineer'.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(3)
	Education Officer.	Do.	Section 76-A Corporation.		Section 76-A(b) Subordinate to the Commissioner, monthly salary to be determined by Corporation from time to time between Rs. 900 and Rs. 1,350, removal at any time from office of Corpn. for misconduct, or for neglect of or incapacity for duties of the office.
	Municipal Secretary.	Section 80-b After consultation with Public Service Commission.	Section 77 Corporation.		Section 77 (c, d) Devote his whole time to the duties of his office, receive monthly salary between Rs. 900 and 1,350 removable at any time from office for misconduct or for neglect of or incapacity for the

duties of the office by Corporation.

Municipal Auditor.

Chief

Do.

Section 78-A
Corporation.

Section 78-A
(b) Devote his whole time and attention to the duties of the office.

(c) Receive monthly salary between Rs. 1,350 and 2,000 removal at any time from office for misconduct of or neglect of or incapacity for duties of this office on the votes of at least two-thirds of the members present at a meeting of Corporation.

Municipal Accountant.

Chief

Do.

Section 78-C
Corporation.

Section 78-C
(b) Devote his whole time and attention to the duties of his office.

(c) Receive monthly salary between Rs. 1,200 and Rs. 1,750.

(d) Removable at any time from office for misconduct or for neglect of or incapacity for the duties of his office by the Corporation.

ANNEXURE VII-A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)
	Medical Officer.	Do.	Section 76-B Corporation.		Section 76-B Monthly salary to be determined by Corporation.
III.—The Bombay Provincial Municipal Corporation Act, 1949.	(1) Commissioner.	...	Section 36(1) To be appointed by State Government.	Section 36(2) Three years, renewable for three years.	Section 37(1) Commissioner to receive salary from Municipal Fund and State Government to determine the salary in consultation with Corporation.
					(2) To devote whole time and attention to Corporation work.
					(3) When a salaried person from the Government, Commissioner will be entitled to such contribution to pension, leave and other allowances, as

may be required by conditions of his service under the Government to be made by him or on his behalf shall be paid to the State Government from the Municipal Fund.

(4) *Section 58*

(a) Grant of leave by the State Government with the assent of the Standing Committee.

(b) Leave allowance to be fixed by the State Government.

(2) Transport Manager.

Section 40(1)
Appointment by Corporation subject to approval of the State Government.

...

Section 40

(2) Salary to be determined by Corporation with the approval of the State Government.

Section 41

(1) Leave of absence to be granted by Transport Committee with the assent of the Corporation.

(3) City Engineer
(4) Medical Officer

Section 45-4
Appointed by Corporation.

...

Section 50

(1) All to devote their

ANNEXURE VII-A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)
	of Health.				whole-time and attention to their respective officers, and shall not engage in any trade, profession, business whatsoever.
	(5) Municipal Chief Auditor.				
	(6) Municipal Secretary.				
	(7) Deputy Municipal Commissioner.				
	(8) Assistant Municipal Commissioner.				
		puration subject to confirmation by Government (excepting an appointment of a Municipal Secretary).			(2) The Corporation may subject to the regulations, permit the transport manager or any other officer to perform while on duty or during leave a specified service or series of services for a private person or body or for a public body, including local authority or for the Government and to receive remuneration therefor.

(3) The Transport Manager or any other officer shall be removable at any time from office on the votes of not less than one half of the whole number of councillors.

(4) In all other matters, the conditions of service of Transport Manager and other officers to be regulated by regulations.

IV—The Delhi Municipal Corporation Act, 1957.

Section 54(1)
Central Government to recruit by notification.

Section 54(1)
Central Government.

Section 54(2)

Five years. Renewable from time to time for a term not exceeding one year at a time.

Section 55

The Commissioner shall be paid out of the Municipal Fund such monthly salary and allowances as fixed by the Central Government, and may be given such facilities like residential accommodation and conveyance, etc.

Section 54(3)

(a) The Central Government shall remove the Commissioner from office if a resolution in special meeting of the Corporation has been

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

passed with three-fifths majority of total number of members.

- (b) May be removed by the Government if he is found to be incapable of performing the duties of his office or has been guilty of neglect or misconduct in the discharge of such duties which render his removal expedient.

Section 54(4)

The Commissioner shall not undertake any work unconnected with his office without the sanction of the Central Government and of the Corporation.

Section 56(1)

Leave may be granted by the Standing Committee.

Section 58

(1) If the Commissioner is an officer in the service of the Government, the Corporation shall make such contribution towards his leave allowances, pension and provident fund as may be required by the conditions of his service under Government, to be paid by him or for him as the case may be.

(2) If the Commissioner is not an officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contribution payable respectively from his salary and from the Municipal fund shall be governed by rules.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

Provided that (a) the amount of any such leave and leave allowances, gratuity or pension shall in no case, without the special sanction of the Central Government exceed what would be admissible in the case of Government servants of similar standing and status.

(b) The conditions under which such allowances, gratuity or pension are granted or any leave, superannuation or retirement is sanctioned shall not without similar sanction be more favourable than those for the time being prescribed

for such Government servants.

The General Manager (Electricity).
The General Transport.

Section 96
Consultation of Union Public Service Commission regarding recruitment.

Section 60(2)

Corporation with the approval of Central Government.

Renewable period of five years.

Section 61

Salary of both the managers to be fixed by Corporation with the approval of the Central Government and paid out of Municipal Fund.

Section 62(1-a)

Leave to be sanctioned with the approval of Corporation by Delhi Electric Supply Committee.

Section 62(1-b)

Leave to be sanctioned with the approval of Corporation by Delhi Transport Committee.

Section 60(3)

The Corporation shall remove any of the General Managers if a resolution for such removal is passed in the special meeting of Corporation by not less than three-fifths of the total members on the ground of misconduct, neglect or incapacity for the duties of his office.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)
					<p><i>Section 63</i> Corporation may make regulations relating to conditions of service of both the managers.</p> <p><i>Section 89(1)</i> The Corporation to fix salary and allowances as may deem fit.</p> <p><i>Section 98(1-a)</i> The Corporation may make regulations regarding the tenure of office, salaries and allowances, provident fund, pensions, gratuities, leave of absence and other conditions of service, etc.</p>
	Chief Engineer (Water Supply).	<p><i>Section 96</i> Consultation of Union Service Commission regarding recruitment to any post carrying a minimum salary of Rs. 350 or more.</p>	<p><i>Section 89</i> Corporation subject to confirmation by Government.</p>	<p><i>Section 60(2)</i> Renewable period of five years.</p>	
	Municipal Engineer.	Do.	Do.	Do.	Do.

Municipal Health Officer.	Do.	Do.	Do.
Education Officer.	Do.	Do.	Do.
Municipal Chief Accountant.	Do.	Corporation.	Do.
Municipal Secretary.	Do.	Do.	Do.
Municipal Chief Auditor.	Do.	Section 89 Corporation with the previous approval of the Central Govt.	Do.
Dy. Commissioner.	Do.	Section 89 Corporation subject to confirmation by Government.	Section 93 Officers and other employees of the Corpn. not to undertake any extraneous work except with the permission of the Corpn.

V—The Calcutta Municipal Act, 1961.

Commissioner.	Section 19-1 State Public Service Commission to be consulted.	Section 19 State Govt. on recommendation of State Public Service Commission.	Section 19(2) Five years. Renewable for once only, by Corpn. with the approval of State Govt. for a further term of five years	Section 20 The Commissioner to be paid out of the Municipal Fund such salary and allowances not exceeding three thousand per mensem.	Section 21 Leave may be granted by State Government on the recommendation of the Corporation.
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ANNEXURE VII-A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

Section 23

on the recommendation of the State Public Service Commission.

(1) If the Commissioner is a civil or military officer in the service of Government, the Corporation shall make such contribution towards his passages, leave allowances, pension and provident fund as may be required by the conditions of his service under the Government to be paid by him or for him, as the case may be.

(2) If the Commissioner is not a civil or military officer in the service of Government, his service condition to be governed by rules framed by

the State Government.

Section 19(3)

The State Govt. may at any time remove the Commissioner from office and shall do so if a resolution is passed at special meeting of the Corp'n. called for the purpose and supported by more than one-half of the total members.

Section 76(3)

The qualifications, salary, allowances, the period of probation (if any) the period of service, the age of superannuation and other conditions of service of the officers shall be prescribed by rules made by the Corporation.

Chief Engineer.	<i>Section 81(1)</i> Appointment on the recommendations of State Public Service Commission.	<i>Section 76</i> The Corp'n. subject to approval of State Govt.
-----------------	--	---

Finance Officer.	Do.	Do.
Chief Accountant.	Do.	Do.
The Health Officer.	Do.	Do.
Secretary.	Do.	Do.
Dy. Commissioner (may be appointed.)	Do.	Do.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)
VI.—The Nagar Mahapalika Adhiniyam, 1959.	U. P. Section 106* (1) Mukhya Nagar Adhikari.	Section 58 Provided that no person not already in the service of the Govt. may be appointed unless appointment has been approved by the State Public Service Commission.	Section 58 Appointment State Govt.	Section 58(2) Three years and renewable for three years at a time.	Section 59 (1) Mukhya Nagar Adhikari shall receive from Mahapalika Fund such monthly salary and allowance as the State Govt. may from time to time determine. (2) The other terms of employment including leave, pension, contri- bution to Provident Fund, shall be such as the State Government may prescribe.

* Note:—Section 111—Where any authority specified in Section 107 fails within a reasonable time to make appointments to any post specified in Section 106 or created thereunder the State Govt. may after giving the authority due opportunity and consulting the State Public Service Commission, if necessary, make appointments thereto and such appointment shall then be deemed for all purposes to have been made by the authority concerned.

Section 58(3)
 Withdrawal of the Mukhya Nagar Adhikari from the service of Mahapalika by the State Govt., if such withdrawal is recommended by a resolution passed at a meeting of Mahapalika supported by not less than 5/8th of the total number of members.

Section 109
 The emoluments and other conditions of service of officers, staff and other servants of Mahapalika shall be such as may be prescribed by the State Government.

Section 107
 Nagar Pramukh in consultation with the State Public Service Commission.

- Section 106**
 (1) Creation of posts by Mahapalika. Provided that where the State Govt. orders to the effect that the Mahapalika do create a post, it shall be obligatory for the Mahapalika to create such post; provided further that a post created under the first proviso shall not be abolished without the
- (2) Up Nagar Adhikari.
 (3) Sahayak Nagar Adhikari.
 (4) Nagar Abhiyanta.
 (5) Mukhya Nagar Parikshak.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

sanction of the State Govt.

Section 107

(2) Appointments in consultation with State Public Service Commission in the manner prescribed.

(6) Nagar Swasthya Adhikari.

Provided that the appointment of Nagar Swasthya Adhikari shall preferably be made out of officers of the Public Health deptt. whom the State Govt. may be agreeable to send on deputation

Section 109

The emoluments and other conditions of service of officers, staff and other servants of Mahapalika shall be such as may be prescribed by the State Government.

and in such case
consultation with
Public Service
Commission shall
not be necessary.

VII—The Madhya
Pradesh Muni-
cipal Corpora-
tion Act, 1956.

... *Section 54(1)*
Govt. to appoint.

Section 54(1)
Five years.

Section 56(1)
The Commissioner shall
receive such monthly salary
and allowances as the
Govt. may from time to
time determine.

2. The conditions of ser-
vice other than salary
and leave of a person
appointed as a Commis-
sioner; who holds a lien
on the post under
Government during the
tenure of his appoint-
ment, shall be such as
may be laid down by the
Government and in any
other case they shall be
such as may be laid
down by rules framed
by the Corporation.

Section 57(1)

3. The Government may
with the previous con-
sent of the Corpn. grant
leave of absence to the

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

Commissioner.

Section 54(2)

4. The Commissioner shall be forthwith removed from office if at a meeting of the Corporation not less than three fourths of the total number of councillors constituting the Corporation shall vote in favour of a proposition in this behalf and he may be removed by the Govt. at any time if it appears to the Govt. that he is incapable of performing the duties of his office or has been guilty of any misconduct or neglect which

renders his removal expedient.

(2) City Engineer.

Section 58
State Public Service Commission to be consulted. Provided that the power of appointing any person to a post carrying a maximum monthly salary exceeding 150 rupees shall vest in the Standing Committee in consultation with the State Public Service Commission; and in case of any difference of opinion between the Standing Committee and the State Public Service Commission, the matter shall be laid before the Corpn. If the Corpn. agrees with the State Public Service Commission, the appointment shall be

Section 58
Appointment by Corporation.

Section 58

Rules regarding pay, allowances, pensions, gratuity, provident fund and other conditions of service, etc., to be determined by the Corporation from time to time under Section 433.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

made accordingly. In other cases a reference shall be made by the Corpn. to the Govt. whose decision shall be final.

- (3) Health Officer.
 (4) Revenue Officer.
 (5) Municipal Secretary.
 (6) Municipal Accountant.

Do.
 Do.
 Do.
 Do.

Do.
 Do.
 Do.
 Do.

Do.
 Do.
 Do.
 Do.

VIII.—Kerala Municipal Corporation Act, 1961.

...

Section 7
 Appointed by Government in consultation with Council.

Section 8
 (i) Government to decide his term

Section 12

A whole time officer under the Corporation and shall not take extraneous work without the sanction of the

of office. Government and the Corporation.

Section 13

The Government to fix the pay and allowances and shall be paid in first instance from the State Funds. The whole of the pay and allowances and the contribution towards his leave salary and pension to the extent required to be credited monthly to the State Funds by the Corporation.

Section 14

Leave may be granted to the Commissioner by the Government in consultation with the Mayor.

Section 8(2)

The Government may at any time remove the Commissioner from the office and shall do so if his removal is voted at a special meeting by at least two thirds of the strength of the Council.

Heads of Deptt.
(b) Health Officer

Section 84
(1) Council to ap-

...

Section 84

(1) Salary and allowances

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)
	(c) Engineer (d) Revenue Officer (e) Accounts Officer	... ... ...	point with the approval of the Government.		to be fixed by Council subject to sanction of Government.
					(2) Officers would be whole time officers of the Corporation.
					(3) Subordinate to the Commissioner.

Section 88

(2) If any such officer is in the service of Government, he shall be entitled to leave and other privileges in accordance with the rules and regulations of the branch of Government service to which he belongs and in force for the time being

and the Council shall make such contribution towards his leave allowances, pension and provident fund as may be payable under such rules and regulations by him or on his behalf.

(3) If any such officer is not in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and the proportions of his pensionary or provident fund contribution payable respectively from his salary and from the Municipal fund shall be governed by regulations approved by the Government.

Special superior appointments
(a) Special Health Officer.
(b) Special Engineer, Architect, expert in town improvement.

Section 85(ii)
By the Council subject to sanction of the Government.

Section 85
Council to appoint subject to confirmation by Government.

Section 89
Six months.

Section 85
Council to fix the salary, the allowances and the conditions of service subject to the sanction of Government.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

(c) Special Revenue Officers.

Section 88(J)

Leave may be granted to any officer appointed under Section 84 or Section 85 by Commissioner for periods not exceeding one month and by the Mayor for longer periods; provided that where such officer is in Government service such leave shall be granted by Government in consultation with the Mayor.

Note :—Section 90 :

Constitution of a common Municipal Service—

- (1) Notwithstanding anything contained in sub-section (1) of Section 91 of the Kerala Municipalities Act, 1960 (Act 14 of 1961) the Government may constitute the employees under the Municipal Councils and Corporations in the State into a common Municipal service for the State, subject to such rules as may be prescribed by the Government in this behalf.
- (2) The Government may make rules to regulate the recruitment and conditions of service of officers and servants of Municipal Corporations.

X—The Hyderabad Municipal Corporation Act, 1955.

Section 130
Constitution for the purposes of this Act, local Government service in consistence with Schedule 'C'.

Section 104
Appointed by Government.

...

Section 104(2)
Whole time officer of the Corporation and shall not undertake any work unconnected with this office unless sanctioned by the Government in consultation with the Corporation.

Section 104(3)

(a) The Government shall remove the Commissioner, if at a meeting of the Corporation not less than two-thirds of the total Councillors vote for such removal in cases where the Commissioner persistently—

makes default in performing the duties, or exceeds powers, or neglects or refuses to implement the decisions of the Corporation or any Committee or acts in a manner prejudicial to the interests of the Corporation.

(b) Liable to be removed by State Government if it appears to Government

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

that he is incapable of performing his duties, or has been guilty of misconduct and neglect.

Section 107

Salary and allowances of Commissioner and Dy. Commissioner from Local Government Service Fund as determined by State Government.

Section 108

Grant of leave of absence to the Commissioner or Deputy Commissioner by the Government in consultation with the Standing Committee.

*Dy. Commissioner.	Section 130 Constitution for the purposes of this Act. Local Government service in accordance with Schedule 'C'.	Section 105 Government to appoint.	...	Section 105 Dy. Commissioner subject to same liabilities, restrictions and conditions to which the Commissioner is subject.
<div> <div>Section 133</div> <div> City Engineer Medical Officer of Health. Municipal Examiner of Accounts. Municipal Secretary. </div> </div>	Do.	Section 133 Government to appoint.	...	Section 139 The appointment of Municipal officers and servants shall be made in such manner and subject to such conditions of service as may be prescribed.

Note :—All officers under a local Government service transferable by State Government and paid from local Government fund, (Section 130 Schedule 'C').

Section 130(2)—

Government shall have the power to appoint, dismiss and transfer and to take disciplinary action against officers belonging to local Government Service and prescribe conditions of their service. Unless otherwise prescribed the application of the Hyderabad Civil Service Rules for the time being in force—relating to the appointment and conditions of service and all rules for the time being in force relating to the conduct and enquiry into the conduct of Government servants shall apply to officers belonging to the Local Government Service and to the Municipal Officers and Servants. [Section 130(3); (140)].

* The Government shall on receipt of requisition from the Corporation in this behalf, if it shall be expedient so to do appoint a person to be a Dy. Commissioner.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

X—The City of Bangalore Municipal Corporation Act, 1949.

...

Section 7
Government to appoint.

Section 8(1) Section 12

A renewable period of three years.
The Commissioner shall be whole time officer of the Corporation and shall not undertake any work unconnected with his office without the sanction of the Corporation and the Government.

Section 8(2)

The Govt. may at any time remove the Commissioner from office and shall do so, if at a special meeting of the Corporation called for the purpose not less than two-thirds of the number of members thereof

vote for such removal.

Section 13.—The Commissioner shall be paid out of the municipal fund salary and allowances not exceeding Rs. 1,400.00 per mensem in the aggregate as may from time to time be fixed by the Govt.

Section 14.—Leave may be granted to Commissioner by Government.

Section 15 —(1) If the Commissioner is an officer in the service of the Government the Corporation shall make such contribution towards his leave allowances, pension and provident fund as may be required by the conditions of his service under the Government to be paid by him or on his behalf.

(2) If the Commissioner is an officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

pension and the proportions of his pensionary or provident fund contribution payable respectively, from his salary and from the Municipal fund shall be governed by the regulations framed by the Government.

Provided that :

(a) The amount of any such leave and leave allowances gratuity or pension shall in no case without the special sanction of the Government exceeds what would be admissible in the case of Government servants of similar standing and status; and

- (b) The conditions under which such allowances are granted on any leave, superannuation or retirement is sanctioned, shall not without similar sanctions be more favourable than those for the time being prescribed for such Government servants.

Section 84(1)
Corporation.

- (2) Health Officer }
(3) Engineer }
(4) Revenue Officer }

- Section 84(1)*
(1) Salary and allowances shall be fixed by the Corporation subject to the sanction of the Government.

- (2) The said officers shall be whole time officers of the Corporation and shall not undertake any work unconnected with their respective offices without the sanction of the Corporation.

Section 87(1)
Any officer appointed under Section 84 or Section 85 may be removed from office by the Corporation subject to the approval of the Government.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

Section 87(2)
Leave may be granted to any aforesaid officer by the Commissioner for period not exceeding one month and by Corporation for longer period.

Special Superior appointments
(5) Special Health Officers (1)
(6) Engineers, Architects or experts in Town* Improvement or town planning.
(7) Special Revenue Officers.

Section 85
To be appointed by the Corporation subject to sanction of Government.

...

...

(3) If any such officer is a civil officer in the Government; he shall be entitled to leave and other privileges in accordance with the rules and regulations of the branch of Government service to which he belongs and in force for the time being and the Corporation shall make such contributions towards his leave

allowances, pension and provident fund as may be payable under such rules and regulations by him or on his behalf.

(8) Special Health Officer (2).

Section 88
Appointed by
Government.

Section 88
Six months.

(4) If any such officer is not a civil officer in the service of the Government, his leave and leave allowances, his superannuation or retirement, his gratuity or pension and proportions of his pensionary or provident fund contributions payable respectively from his salary and from the Municipal Fund shall be governed by regulations approved by Government provided that—

(a) the amount of any such leave and leave allowances, gratuity or pension shall in no case without the special sanction of the Government

* *Note :—Section 85—*(1) No such special office shall be created without the sanction of the Government;
(2) The period of duration of any such office, the salary and allowances and the conditions of service attaching thereto shall be fixed by the Corporation subject to the sanction of the Government.

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)
XI—The Municipal Corporation Act, 1951.	Patna Chief Executive Officer.	State Public Service Commission to be consulted.	Section 50(1) State Government after consultation with Public Service	Section 50(1) To be appointed for	<p>exceeds what should be admissible in the case of Government servant of similar standing and status; and</p> <p>(b) the conditions under which such allowances are granted or any leave, superannuation or retirement is sanctioned, shall not without similar sanction be more favourable than those for the time being prescribed for such Government servants.</p> <p>Section 50 (2) The Chief Executive Officer may be removed by the State Government</p>

Commission and a renewable period of five years.

from office after consultation with the Public Service Commission if the State Government is satisfied on a resolution passed by the Corporation or otherwise, that the Chief Executive officer is incapable of performing duties of his office or has been guilty of any misconduct or neglect which renders his removal expedient.

- (3) When the Chief Executive Officer is a member of a civil service or holds a lien on any civil post under the Government, he shall be liable to be recalled by the State Government at any time in the exigencies of Public Service of which the State Government shall be the sole judge

Section 52

Chief Executive Officer shall be whole time officer of Corporation and shall receive such monthly salary

ANNEXURE VII A—(Contd.)

Chief Municipal Officers

Name of the Act	Name of Principal Officer	Method of Recruitment	Appointing Authority	Term of Office	Service Conditions
(1)	(2)	(3)	(4)	(5)	(6)

and allowance as State Government may by rules prescribe.

Section 53
State Government may grant leave of absence to Chief Executive Officer for a period not exceeding 15 days at a time, but for more than fifteen days not without prior recommendation of Standing Committee.

Deputy Chief Executive Officer.

Section 54(I)
Deputy Chief Executive Officer shall receive such salary and allowances as fixed by the Corporation and shall be subject to the same liabilities, restrictions

Section 54(I)
Corporation in consultation with Public Service Commission and confirmation by the State Government.

Section 54(I)
Period to be determined by the Corporation.

and conditions to which the Chief Executive Officer is subject.

Municipal Engineer
Municipal Health Officer.

Section 54(2)
Subject to the approval of State Government.

Section 54(2)
Period in consultation with Standing Committee and Public Service Commission.

Section 54(2)
Period to be determined by Corporation.

Section 54(2)
Corporation to fix salary and allowances to be paid.

Provided that the appointment, salary, allowances and conditions of service of these officers and any step taken by the Corporation with a view to termination of their appointments shall be subject to the approval of the State Government.

Provided further that any of the officers as aforesaid shall be removable by the Corporation with the previous approval of the State Government and with the concurrence of the Public Service Commission from office any time for misconduct, or for neglect of, or incapacity for the duties of the office.

ANNEXURE VII B

Creation of Posts & Appointments etc. in Municipal Corporations in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
1	(2)	(3)	(4)	(5)	(6)
I.—The Madras City Municipal Corporation Act IV 1919, (Powers of appointment).	Creation of all posts. Posts with a maximum salary exceeding Rs. 300 require sanction of State Government.	Central Committee recommends schedule of establishments.		Appointments to all subordinate posts (Class III & IV) carrying a maximum salary of Rs. 100 in accordance with the list prepared by Appointments Committee in order of preference and for others subject to byelaws made by the Council.	Appoints Commissioner, Assistant Commissioners and Personal Assistant to the Commissioner. Removable by the State Government on a resolution supported by the 3/4ths of the total majority of the Council.
	Appointments to the posts of Health Officer, and Engineer, and Electrical, and a water works and a drainage engineer, Revenue Officer. Chief Accounts Officer and an Educational Officer (Class I-A) to be made			Power to make any temporary appointment in case of emergency to be reported	

by State Government. Appointments of other Heads of Departments (Class I-B) and Assistant Officers (Class II) Dy. Council subject to confirmation by State Government.

to Appointments Committee.

1. Officers of Class I-A, I-B & Class II may be removed from office by the State Government and no officer or servant can be removed by an authority, subordinate to that by which he was appointed.
2. There is an appointments Committee which consists of the Mayor, the Chairman of the Central Committee and the Commissioner with Mayor as the Chairman.

II.—Bombay Municipal Corporation Act No. IV of 1888.

Creation of all posts with aggregate emoluments of Rs. 500 or over and appointment thereof subject to confirmation by State Government Special Engineer, City Engineer, Hydraulic Engineer, Chief Auditor, Executive Health Officer, removable by 2/3rds majority of the

Appointments: All other municipal officers and servants (whether temporary or permanent). Temporary appointments for loan works with a salary of Rs. 500 or more for six months with previous sanction of Standing Committee and in case of Education appoint-

ment removable by resolution supported by 5/8ths of total membership.

Appointment : All the staff under the Chief Auditor.

ANNEXURE VII B—(Contd.)
Creation of Posts & Appointments etc. in Municipal Corporations in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
(1)	(2)	(3)	(4)	(5)	(6)

members present.
Other by ordinary majority.

ment (Education Committee).

All appointments with minimum salary of 300 or more require the consultation of Public Service Commission in accordance with the rules made thereunder.

Every Municipal Officer or servant may be fined, reduced, suspended or dismissed by the appointing authority but posts exceeding Rs. 400 shall be dismissed by the Commissioner, with the previous approval of Standing or Education Committee as the case may be. Officers under Chief Auditor with a salary on exceeding Rs. 250 be punished by him subject to appeal to the Standing Committee.

III.—Bombay Provincial Municipal Corporation Act, LIX 1949.
Creation of all posts with salary of Rs. 100 or more but posts with minimum salary of Rs. 500 and of 800 of and posts of Dy. Municipal Commissioner, Assistant Commissioner require

Creation : minimum monthly salary of less than 100.

All other appointments vests in the Commissioner.

Commissioner removable by a resolution supported by 5/8ths of total membership.

Temporary appointments for loan works carrying salary of 400 or more for not more than six months with the previous

sanction of State Government.

Appointments to all posts whose minimum salary is or exceeds 400. Appointments to posts of Deputy and Assistant Municipal Commissioner, City Engineer, Chief Auditor, Transport Manager, Health Officer require Government sanction.

sanction of the Standing Committee and reported to the Corporation.

Posts under Chief Auditor and Municipal Secretary by them with the approval of the Standing Committee.

There is a Staff Selection Committee consisting of the Commissioner, Chief Auditor, Head of the Department concerned.

Penalties : Competent authority may impose penalties on all officers and servants. No Officer or servant with salary exceeding Rs. 200 be punished by the Commissioner without previous approval of the Standing Committee.

Competent Authority means :

- (a) Standing Committee in case of appointments made by the Corporation (except Transport Manager).
- (b) Commissioner in case of appointments made by him.
- (c) Chief Auditor & Secretary in case of appointments made by them.

ANNEXURE VII B (Contd.)
Creation of Posts & Appointments etc. in Municipal Corporations in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
(1)	(2)	(3)	(4)	(5)	(6)
IV.—Delhi Municipal Corporation Act, 1957.	Creation of all posts with minimum salary of Rs. 350 and over.	Creation of all posts with minimum salary of less than Rs. 350.		Creation of temporary posts not exceeding six months with minimum salary of less than 250.	Central Government appoints the Commissioner. Prior approval of Government required for appointment of General Manager (Electricity), General Manager (Transport) and Municipal Chief Auditor.
	Appointments to all posts with minimum salary of Rs. 350 or more except those mentioned in next column.	Creation of temporary posts for six months with minimum salary of Rs. 250 or more.		Appointment to : posts with minimum salary of less than 350 for Delhi Electric Supply Undertaking & Delhi Transport Undertaking. The power is exercised by the respective General Managers.	Confirmation of Government required in case of appointment to the posts of Health and Education Officers, Dy. Commissioners.
		Appointment to all posts minimum salary of 350 or more in Delhi Electric Supply Undertaking, D.T.U., Water Supply and Sewage Undertaking. Staff of Municipal Auditor and Secretary, minimum salary less than 350.			

V.—The Calcutta Municipal Act XXXIII of 1951 (Powers of appointment).

Creation : All posts.

Appointments : Posts with maximum salary not below Rs. 250 but below Rs. 1500. On recommendation of Municipal Service Commission. Posts with maximum salary not below Rs. 1,500. On the recommendation of the State Public Service Commission. All posts subject to approval of the State Government. The Municipal Service Commission consists of a Chairman who shall be a member of the State Public Service Commission and two other members, one nominated by the State Government and the other by the Corporation.

Appointment : Posts with maximum salary below Rs. 250 subject to such regulations as framed by and Municipal Service Commission approved by the Corporation.

Commissioner on the recommendation of State Public Service Commission. State Government may remove him otherwise and shall remove him on a resolution supported by an absolute majority of the Corporation.

ANNEXURE VII B—(Contd.)

Creation of Posts & Appointments etc. in Municipal Corporations in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
(1)	(2)	(3)	(4)	(5)	(6)

Disciplinary action against servants and Officers of the Corporation may be taken by the appointing authority, with the proviso that :—

- (a) In case of employees drawing a salary not exceeding 100 the appeal shall be to the Commissioner;
- (b) In case of appointments made by the Commissioner, the appeal shall be to the Mayor;
- (c) In case of appointments by the Corporation, on the recommendation of the Municipal Service Commission;
- (d) Appointments on the recommendation of the State Public Service Commission, the appeal shall be to the State Government.

VI.—U.P. Nagar Mahapalika Adhiniyam II of 1959.
Creation of all posts subject to conditions prescribed by Rules made by State Government.

Appointments: U.P. Nagar Adhikari, Sahavak Adhikari, Nagar Swasthya Adhikari (Health Officer) Mukhya Nagar Lekha Parikshak and Nagar Abhiyanta in consultation with State Public Service Commission for posts under him. In State Public Service Commission for posts with

Appointments: Mukhya Nagar Adhikari (Commissioner) removable by 5/8th majority of total members.

Commission in the manner prescribed.

initial salary or not less than 200; others on recommendation of a Selection Committee consisting of Commissioner, Chief Auditor and Head of Department.

Officiating and temporary appointments for not more than one year, without consulting State Public Service Commission or Selection Committee. The appointing authority is the authority to take disciplinary actions. Essential to consult State Public Service Commission where appointments made on its recommendation. In all cases of differences between the appointing authority and Public Service Commission—the State Government's decision is final.

VII.—Madhya Pradesh Municipal Corporation Act 23 of 1956. (Power of appointment).

Creation of all posts.

Posts with a maximum salary exceeding 150 in consultation with State Public Service Commission. Appointments not exceeding six months without consultation of Public Service Commission. In case of difference of opinion between Standing Committee and State Public Service

Appointments to : Commissioner removable by Government on a resolution by the Corporation supported by 3/4ths of the Standing Committee.

ANNEXURE VII B—(Contd.)

Creation of Posts & Appointments etc. in Municipal Corporation in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
(1)	(2)	(3)	(4)	(5)	(6)

Commission, the matter shall go to the Corporation. If Corporation also does not agree with the P.S.C. the matter reported to Government whose decision is final.

The disciplinary actions taken by appointing authority. But the Standing Committee may not take action without the previous consultation of the Public Service Commission. In case of difference, the matter may be referred to the Corporation and in case of Corporation disagreeing, matter is referred to the State Government whose decision is final.

VIII.—Kerala Municipal Corporation Act, 1964. (Power of appointment.)	Creates posts involving additional financial commitments on the recommendation of Standing Committee subject to	Adopts Establishment Schedule and reports the same to the council and in cases of posts, involving additional finan-	All appointments where maximum monthly salary is 150 or below with Mayor's approval.	Commissioner appointed in consultation with the Council. Removable by Government on a resolution by 2/3rds majority
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sanction of Government for posts of which the maximum monthly salary exceeds Rs. 150 or those involving new grades.

cial commitments subject to prior approval of the Council.

of the strength of the Council.

IX.—Hyderabad Municipal Corporation Act II, 1856.

Can create posts with a minimum salary of 100 or more and appoint minimum salary 170 or more. Creation and appointment to posts with minimum salary of 190 or more and maximum of 340 or more require Government sanction.

Can create posts with minimum salary of less than 100 and can appoint to posts with minimum salary of 100 to 169 and staff of Audit Section and Municipal Secretary below 100 also.

Can appoint to posts with minimum salary below Rs. 100 permanently and can make temporary appointments for 3 months —100 to 169 to be reported to Standing Committee.

Appoints Commissioner, Dy. Commissioner and all officers under a local Government service transferable by State Government and paid from local Government fund.

The disciplinary powers vest in the appointing authorities with following variations :

- (a) The Commissioner may suspend, fine, stop increments or E.B. or promotion and recover loss from salary of those appointed by the Standing Committee or Corporation and dismiss those appointed by Standing Committee with its previous approval.
- (b) Standing Committee can suspend those appointed by the Corporation and report to Corporation forthwith. Right of appeal with next higher authority.

ANNEXURE VII B—(Contd.)
Creation of Posts & Appointments etc in Municipal Corporations in India

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
(1)	(2)	(3)	(4)	(5)	(6)
X.—The City of Bangalore Municipal Corporation Act, 1949.	Creation of all posts. Posts with a maximum salary exceeding Rs. 100 require sanction of State Government.	Standing Committee recommends schedule of establishment, prepared by the Commissioner, and lays it before the Corporation.		Appointments to all other posts (carrying a maximum salary of Rs. 100).	Appoints Commissioner. Removable by the State Government on a resolution supported by $\frac{2}{3}$ rd majority of the strength of the Council.
	Appointment of a Health Officer, an Engineer, a Revenue Officer and such other heads of departments, where the maximum monthly salary exceeds Rs. 100 and all others where maximum salary exceeds Rs. 250 requires previous sanction of the				Special Health Officer for not more than six months and the Corporation not bound to pay more than five hundred rupees per mensem.
					Prior sanction of Government required for appointment.

Government.

Removal of any such officer by Corporation subject to the approval of State Government.

ments to a post the maximum salary of which exceeds two hundred and fifty rupees.

Confirmation of Government required in case of creation of special superior posts of special health officers, engineer, architects and special revenue officers.

Note—Punitive action against officers and servants of the Corporation may be taken by appointing authority with the proviso that :

- (a) In case of employees drawing a salary not less than Rs. 50, the appeal shall be to the Standing Committee;
- (b) In case of employees drawing a salary exceeding Rs. 100, the appeal shall be to the Government (against an order of dismissal);
- (c) No Government servant employed by the Corporation shall be dismissed without the consent of Government.

XI.—The Municipal Corporation Act 1951.

Patna Corporation Act	Creation of all posts subject to conditions prescribed by Rules made by the Cor-	Mayor is consulted by the State Government for the appointment of Chief Executive	All other appointments vest in the Chief Executive Officer.	Chief Executive Officer (Commissioner) after consultation with the Public Service
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ANNEXURE VII B—(Contd.)

Creation of Posts & Appointments etc. in Municipal Corporations in India.

Name of the Act	Corporation	Standing Committee	Mayor	Commissioner	State Government
(1)	(2)	(3)	(4)	(5)	(6)
	poration and approved by State Government.	ly enrolment, not less than Rs. 100 and less than Rs. 300, on the recommendation of the Chief Executive Officer and subject to approval of the Corporation.	Officer.	Any appointment made by the Chief Executive Officer to be reported to the Standing Committee.	Commission and Mayor. State Government may remove him otherwise or on a resolution passed by Corporation after consultation with the Public Service Commission.
	Posts with a maximum monthly emoluments exceeding Rs. 200 require previous sanction of the State Government.				
	Appointments to all posts whose minimum salary is or exceeds Rs. 300. Appointment to post of Deputy Chief Executive Officer require consultation of Public Service				Confirmation of Government required in case of appointment to the post of Deputy Chief Executive Officer and approval in case of appointments to the posts of Municipal

Commission and confirmation of Government and to posts of Municipal Engineer and Health Officer after consultation with Standing Committee and the Public Service Commission.

Engineer & Health Officer.

Note—Deputy Chief Executive Officer, Municipal Engineer & Health Officer, be removable by the Corporation with the previous approval of the State Government and with the concurrence of the Public Service Commission.

2. All appointments with minimum monthly emoluments of 300 or more require the consultation of Public Service Commission in accordance with the rules made thereunder.

ANNEXURE VIII

Power of Taxation of Municipal Corporations

Name of the Act	Taxes Leviable
I. The Madras City Municipal Act, 1919.	<p><i>Discretionary Section 98</i></p> <p>(a) Property tax.</p> <p>(b) A Tax on Companies (if it was being levied immediately before the commencement of the constitution subject to a max. of Rs. 1,000 Sec. 110).</p> <p>(c) Profession Tax.</p> <p>(d) Tax on Carriages and animals (Max. Part III of Sch. IV—Sec. 116).</p> <p>(e) Tax on carts (not exceeding Rs. eight per cent per year and rupees four for single bullock cart—Sec. 124).</p> <p>(f) Tax on timber (max. Rs. 5 per ton—Sec. 129).</p>
	<p><i>With the Previous sanction of the State Government</i></p>
	<p>(g) Tax on advertisement (subject to max. and min. laid down by State Govt.—Sec. 129A).</p> <p>(h) A duty on certain transfers of property in the shape of an additional stamp duty—(not exceeding 5 per cent of value, as fixed by State Govt.—Sec. 135).</p>

Name of the Act	Taxes Leviable
II. City of Bombay Municipal Corporation Act, 1888.	<p><i>Compulsory Section 139</i></p> <p>(a) Property Tax.</p> <p>(b) Tax on vehicles and animals rates not exceeding in Sch. G. Sec. 180.</p> <p>(c) A theatre tax of rates not exceeding those given in Schedule G—1.</p> <p>(d) Octroi—not exceeding rates given in Schedule H—Sec. 192.</p> <p><i>Sec. 191A</i></p> <p>(e) Tax on dog not exceeding five rupees per dog per annum.</p> <p><i>Sec. 354 UAB.</i></p> <p>(f) Betterment charge equal to half the increase in value of land resulting from clearance and re-development.</p>
III. Bombay Provincial Municipal Corporation Act, 1949.	<p><i>Compulsory Section 127 (1)</i></p> <p>(a) Property Tax.</p> <p>(b) Tax on vehicles, boats and animals (subject to maximum rates prescribed by order of State Govt.—from time to time Sec. 142).</p> <p><i>Discretionary Section 127 (2)</i></p> <p>(a) Octroi.</p> <p>(b) Professional tax.</p> <p>(c) Tax on dogs.</p> <p>(d) Theatre tax.</p> <p>(e) Toll on animals and vehicles (no tax or toll shall be levied on motor vehicles save as provided in Sec. 20 of the Bombay Motor Vehicles Tax Act, 1958).</p>

Name of the Act	Taxes Leviable
III—	<p>(f) Any other tax which the State legislature has power under the Constitution to impose in the State (no rules shall be made by the Corporation in respect of any tax which the State Legislature has power to impose, unless the State Government shall have first given provisional approval to the selection of the tax by the Corporation Section 149).</p> <p><i>Sec. 284R/S Gujarat Act 19 of 1964</i></p> <p>(g) Betterment charge equal to half the increase in value resulting from a clearance, redevelopment or improvement scheme.</p>
IV. The Delhi Municipal Corporation Act, 1957.	<p><i>Compulsory Section 113(1)</i></p> <p>(a) Property taxes.</p> <p>(b) Tax on vehicles and animals (rates not exceeding those specified in third Schedule Section 136).</p> <p>(c) Theatre tax (rates not exceeding those specified in the fourth Schedule Section 140).</p> <p>(d) Tax on advertisements other than those published in the newspapers (rates not exceeding those specified in the fifth Schedule—Sec. 142).</p> <p>(e) Duty on transfers of immovable property with the provisions at such rates as may be determined</p>

Name of the Act	Taxes Leviable
IV—	by the Corporation, not exceeding 5 per cent (Section 147).
	(f) Tax payable alongwith the applications for sanction of building plan.
	<i>Discretionary Section 113(2)</i>
	(a) Education cess.
	(b) Local rate on land revenue.
	(c) Tax on professions, trade callings and employments.
	(d) Tax on consumption or sale of electricity.
	(e) Betterment tax on the increase in urban land values caused by the execution of any development or improvement work.
	(f) Tax on boats.
	(g) Tolls.
	<i>Assigned Taxes</i>
	(levied and collected by the Government of India and paid to Corporation and other local authorities after deducting the cost of collection).
	<i>Section 178</i>
	(a) Terminal tax on goods (as per Tenth Schedule which can be increased by notification not exceeding 3 times).
	<i>Section 184</i>
	(b) Tax on motor vehicles.
	(c) Tax on Entertainments.

Name of the Act	Taxes Leviable
V. Calcutta Municipal Act, 1951.	<p data-bbox="453 200 592 227"><i>Compulsory</i></p> <p data-bbox="453 234 909 806">(a) Consolidated rate on the annual valuation upon all lands and buildings rate shall not exceed 15 per cent, where annual value does not exceed Rs. 1000, 18 per cent, where it exceeds Rs. 1000 but does not exceed Rs. 3000, 22 per cent, where it exceeds Rs. 3000 but does not exceed Rs. 12000, 23 per cent, where it exceeds Rs. 12,000. Where the annual valuation exceeds Rs. 3,000, the maximum percentage may be increased up to 33 per cent with the approval of the State Government (Sec. 165 read with Sec. 127).</p> <p data-bbox="498 824 636 850"><i>Section 208</i></p> <p data-bbox="453 864 905 958">(b) Tax on carriages and animals not exceeding rates prescribed in Schedule VI.</p> <p data-bbox="498 979 636 1006"><i>Section 216</i></p> <p data-bbox="459 1023 909 1087">(c) Tax on dogs not exceeding Rupees twenty per dog per annum.</p> <p data-bbox="498 1102 636 1128"><i>Section 218</i></p> <p data-bbox="453 1142 909 1271">(d) Tax on professions, trades and callings not exceeding rates given in Sch. IV payable by licences taken out by 1st July each year.</p> <p data-bbox="498 1297 636 1323"><i>Section 222</i></p> <p data-bbox="459 1338 905 1402">(e) Scavenging tax payable by animal keepers or for markets as per</p>

Name of the Act	Taxes Leviable
V—	<p>schedule VII subject to maximum rates.</p> <p><i>Section 224 & Section 225</i></p> <p>(f) Tax on carts at rupees ten with pneumatic tyres; otherwise rupees forty. Re. 1 for number plate. A charge of Rs. 2 for re-registration in a new name in the event of transfer.</p> <p><i>Section 229</i></p> <p>(g) Licence fee for advertisements as Corporation may prescribe by rules with the approval of State Government.</p>
<p>VI. The Uttar Pradesh Mahapalika Adhiniyam, 1959.</p>	<p><i>Compulsory Section 172 (1)</i></p> <p>(a) Property taxes (aggregate of property taxes minimum 15 per cent and maximum 25 per cent—Section 173).</p> <p>(b) Tax on vehicles other than mechanically propelled and other conveyance plying for hire, or kept within the city or on boats moored therein.</p> <p>(c) Tax on animals used for riding, driving, draught or burden, kept within the city.</p> <p><i>Discretionary Section 172 (2)</i></p> <p>(a) Tax on trades, callings and professions and holding of public or private appointments.</p> <p>(b) Octroi.</p>

Name of the Act	Taxes Leviable
VI—	<p>(c) Terminal tax if imposed at the commencement of the constitution (octroi and terminal tax shall not be levied at the same time).</p> <p>(d) Toll tax on vehicles and other conveyances and animals and laden coolies.</p> <p>(e) Tax on dogs.</p> <p>(f) Betterment tax (equal to half the increase in value resulting from an improvement Scheme—Sec. 185).</p> <p>(g) Tax on deeds of transfer of immoveable property (2 per cent of value—Sec. 191).</p> <p>(h) Tax on advertisements other than newspaper advertisements.</p> <p>(i) Theatre tax.</p> <p>(j) Other taxes which the State Legislature has the power to impose.</p>
<p>VII. The Madhya Pradesh Municipal Corporation Act, 1956.</p>	<p><i>Discretionary Section 132.</i></p> <p>(a) Property tax on gross annual letting value.</p> <p>(b) Latrine or conservancy tax—cleansed by Corporation.</p> <p>(c) General Sanitary cess for construction and maintenance of public latrines and for removal and disposal of refuse.</p> <p>(d) Water tax.</p> <p>(e) Tax on owners of vehicles and animals used for riding, driving, draught or burden as also on dogs.</p>

Name of the Act	Taxes Leviable
VII—	<p>(f) Cess on animals and goods brought within the city for sale consumption or use.</p> <p>(g) Tax on profession, art, trade or calling.</p> <p>(h) Toll on vehicles and animals entering the city but not liable under (e).</p> <p>(i) Fee on registration of cattle sold.</p> <p>(j) Lighting rate, where lighting undertaken.</p> <p>(k) Drainage tax.</p> <p>(l) Betterment tax for improved values as a result of town planning scheme.</p> <p>(m) Tax on pilgrims.</p> <p>(n) Tax on persons occupying houses, buildings or lands, within the Corporation limits according to their circumstances and property.</p> <p>(o) Tax on takhats.</p> <p>(p) Special education tax.</p> <p>(q) Terminal tax.</p> <p>(r) Entertainment tax.</p> <p>(s) Tax on crossword puzzles, pools and lotteries.</p> <p>(t) Performance tax.</p> <p>(u) Any other tax which the State Government has power to impose.</p>
	<p>Note:—All the taxes shall be assessed and levied in accordance with the provision of the Act and rules and byelaws thereunder. The State Government may, by notification</p>

Name of the Act	Taxes Leviable
VII—	in the Gazette, may prescribe maximum and minimum limits with respect to the amount or to the rate or both in respect of <i>a, b, c, d, and e</i> above.
VIII. Kerala Municipal Corporation Act, 1961.	<p data-bbox="420 401 712 428"><i>Descretionary Section 98</i></p> <p data-bbox="420 438 625 464">(a) Property tax.</p> <p data-bbox="420 474 876 532">(b) Profession tax (max. prescribed in Schedule II, Pt. III—Sec. 113).</p> <p data-bbox="420 543 876 637">(c) Tax on animals, vessels and vehicles (maximum prescribed in Schedule II, Pt. IV—Sec. 119).</p> <p data-bbox="420 647 876 742">(d) Show tax—Rs. 2 for cinematograph and Rs. 5 per show for other entertainments—Sec. 125).</p> <p data-bbox="420 752 876 847">(e) Tax on timber brought out into the city (not exceeding five rupees per ton—Sec. 126).</p> <p data-bbox="420 857 876 952">(f) Tax on advertisements (subject to max. and min. laid down by Government—Sec. 127).</p> <p data-bbox="420 962 876 1205">(g) Duty on certain transfers of property, in the shape of an additional stamp duty, not exceeding 5 per cent of value as may be fixed by State Government in consultation with the Corporation council.</p>
	<i>Section 99</i>
	The Council may levy a surcharge on any tax other than profession tax for the purpose of providing

Name of the Act	Taxes Leviable
VIII—	any specific civic service or amenity. No surcharge shall be levied if a tax or cess is already been levied for the same purpose. No surcharge shall exceed 10 per cent of the amount of the tax.
IX. The Hyderabad Municipal Corporation Act, 1955.	<p data-bbox="456 433 752 463"><i>Compulsory Section 197</i></p> <p data-bbox="456 467 931 1006"> (a) Taxes on lands and buildings. (b) Octroi (Sch. H gives max. rates—Sec. 252). (c) Taxes on vehicles (Sch. G). (d) Taxes on animals and boats (Sch. G gives max. and min. rates—Sec. 239). (e) Taxes on professions, trades, callings and employments (max. rates—Sch. I—Sec. 257). (f) Taxes on advertisements other than those published in the newspapers. (g) Tax on transfer of immoveable property (2 per cent on value—Sec. 261). </p> <p data-bbox="504 1035 641 1064"><i>Section 248</i></p> <p data-bbox="456 1078 931 1144">(h) Dog tax not exceeding Rs. five per dog per annum.</p> <p data-bbox="456 1173 767 1202"><i>Discretionary Section 197</i></p> <p data-bbox="456 1209 931 1378"> (a) Taxes on entertainments (max. and min. rates—Sch. J—Sec. 258). (b) Toll on animals and vehicles according to rules. </p>

Name of the Act	Taxes Leviable
IX—	(c) Any tax other than those specified under this section, subject to the previous sanction of the government.
X. City of Bangalore Municipal Corporation Act, 1949.	<p data-bbox="470 351 752 379"><i>Discretionary Section 97</i></p> <p data-bbox="470 382 798 411">Corporation may levy itself:</p> <p data-bbox="434 415 884 479">(a) Property tax (total 12.50 per cent to 16 per cent Sec. 99).</p> <p data-bbox="434 482 884 572">(b) Profession tax—as per rules in Sch. III— Part III max. Rs. 200 (Sec. 111).</p> <p data-bbox="434 575 884 639">(c) Tax on carriages and animals (max. Sch. III Part IV—Sec. 117).</p> <p data-bbox="434 642 884 706">(d) Tax on carts (max. Rs. 8 for half year—Sec. 125)</p> <p data-bbox="434 709 884 868">(e) Octroi—on animals and goods (Max. rates Sche. III Part V—Sec. 130). Corporation can with previous sanction of the Government levy.</p> <p data-bbox="434 871 884 1029">(f) Toll on vehicles entering the city - other than motor vehicles paying vehicle tax under the Mysore Vehicles Taxation and Tolls Act 1951.</p> <p data-bbox="434 1032 884 1190">(g) Tax on advertisements determined by Corporation with approval of Government and subject to maxima and minima laid down by Government—Sec.136.</p> <p data-bbox="434 1193 884 1329">(h) Duty on transfer of property in the shape of an additional stamp duty (No duty on transfer of property in respect of instruments</p>

Name of the Act	Taxes Leviable
X—	—sale, gift or mortgage— where the amount of the consideration or the value of a property does not exceed Rs. 5000. Rate not exceeding two per cent on value —Sec. 142.
XI. Patna Municipal Corporation Act, 1951.	<p data-bbox="501 419 811 445"><i>Discretionary Section 123</i></p> <p data-bbox="527 454 940 511">With prior approval of State Government</p> <p data-bbox="482 519 940 615">(a) Tax on holdings assessed on the annual letting value (maximum $12\frac{1}{2}\%$ —Sec. 124).</p> <p data-bbox="482 619 656 645">(b) Water tax.</p> <p data-bbox="482 654 940 1248">(c) Lighting tax (water tax or lighting tax shall be imposed on holdings for which scheme has been sanctioned by the State Government. Agricultural lands are exempted. If no part of the holding is within such radius from the standpipe or other supply of water available to the public as may be prescribed by the State Government no water tax will be levied. Maximum limit $12\frac{1}{2}$ per cent for water tax, and 3 per cent for lighting tax. If water tax rate exceeds 10 per cent sanction of the State Government is required. It has to be on no profit no loss basis. Section 125).</p> <p data-bbox="482 1253 940 1348">(d) Latrine tax (The Corporation may exempt or grant rebates to Jail, reformatory or lunatic asylum</p>

Name of the Act	Taxes Leviable
XI—	<p>from latrine tax if they have their own establishment. Rate of tax should not be more than 10 per cent—Section 126).</p>
	<p>(e) Drainage tax (Drainage tax and latrine tax shall not be imposed at the same time Sec. 123) (Drainage tax shall be imposed only on holdings within an area for which a drainage or a sewerage scheme has been sanctioned and not on land exclusively used for agricultural purposes or if holdings consist only of tanks. Rate on annual value shall not be more than 10 per cent. Net proceed should be on no profit no loss basis—Section 127).</p>
	<p>(f) Tax on vehicles, horses and other animals as per fifth schedule.</p>
	<p>(g) Fee on the registration of carts.</p>
	<p>(h) Fee of registration of vehicles kept or used or plying for hire and of animals used to draw them.</p>
	<p>(i) Tax on trades, professions and callings—(max. prescribed in second schedule).</p>
	<p>(j) A toll or duty on animals or goods Octroi.</p>
	<p>(k) A fee on vessels moored within the city limits.</p>
	<p>(l) Fee on dogs.</p>
	<p>(m) A toll on vehicles, carts and animals if not liable to pay under f, g and h.</p>

Name of the Act	Taxes Leviable
XI—	<p>(n) A fee on registration of platforms.</p> <p>(o) Tax on advertisements other than newspapers advertisements.</p> <p>(p) Any other tax, cess, duty or fee or a surcharge on such tax cess, duty or fee which the State legislature has power to impose.</p> <p>(q) Fee in respect of issue and renewal of licence.</p>

Section 129

Consolidated tax in lieu of holding tax, water tax, latrine or drainage with the approval of Standing Committee at such rate as may be determined. Such tax is payable by owners and occupiers in such proportion as may be fixed with the approval of the Standing Committee.

ANNEXURE IX

Procedure for Imposition of Taxes

Name of the Act	Procedure for Imposition of Tax
I. Madras City Municipal Act, 1919.	<p data-bbox="475 351 874 801"><i>Section 98-A—</i>(1) Before the Council passes any resolution imposing a tax or duty for the first time it shall direct the Commissioner to publish a notice in the official gazette for submission of objections. The Council may, after considering the objections determine by resolution to levy tax or duty. Such resolution shall specify the rate at which, the date from which and the period of levy, if any, for which such tax or duty shall be levied.</p> <p data-bbox="475 811 874 1096">(2) When the Council shall have determined to levy any tax or duty for the first time or at a new rate, the commissioner shall forthwith publish specifying the date from which the rate at which and the period of levy, if any, for which such tax or duty shall be levied.</p> <p data-bbox="475 1106 874 1365">(3) Any resolution abolishing an existing tax or duty or refusing the rate at which any tax or duty is levied shall not be carried into effect without the sanction of the State Government, but such sanction shall not be necessary for a resolution reducing the rate at</p>

Name of the Act	Procedure for Imposition of Tax
I—	<p>which property tax is levied provided that such reduction does not contravene the proviso to sub-section (2) of Section 99.</p> <p>(4) Where any resolution under this section has taken effect for a particular year, no proposal to alter the rates or the date fixed in such resolutions so far as that year is concerned shall be taken into consideration by the Council without the sanction of or a direction from the State Government.</p>
<p>II. City of Bombay Municipal Corporation Act, 1888.</p>	<p><i>Section 128</i>—The Corporation shall, on or before 31st January, after considering the Standing Committee's proposals, determine the rates at which municipal taxes shall be levied and the articles on which octroi shall be levied in the next ensuing year—subject to limitations laid in Chapter VIII. The rates and articles so determined shall not be altered during the year except for supplementary taxation under Section 134 and 196.</p> <p><i>Section 196</i>—Whenever the Corporation determine under section 134 to have recourse to supplementary taxation, they shall do so by increasing, for the unexpired portion of the said year, the rates</p>

Name of the Act	Procedure for Imposition of Tax
II—	<p>at which any tax imposable under this Act is being levied or by adding to the number of articles on which octroi is being levied, but every such increase or addition shall be made subject to the limitations and conditions on which any such tax is imposable.</p>
<p>III. The Bombay Provincial Municipal Corporation Act, 1949.</p>	<p><i>Section 99</i>—The Corporation shall on or before 20th February, after the considering the Standing Committee's proposals, and subject to limitations prescribed in the Act (Chapter XI on Taxation) determine the rates at which compulsory taxes referred to in Section 127 (i) shall be levied in the next ensuing financial year as also the rates and the extent to which discretionary taxes referred to in Section 127 (2) which the Corporation may have decided to impose under Section 149.</p> <p><i>Section 149</i>—In the event of the corporation deciding to levy any of the discretionary taxes: (1) it shall make detailed provision, insofar as such provision is not made by the Act, in the form of rules, modifying, amplifying or adding to the rules at the time in force. (2) The rules shall be submitted by the Corporation to the State Government for the</p>

Name of the Act

Procedure for Imposition of Tax

III—

approval. The State Government may, sanction it/refuse it/or ask for modifications, not, however involving an increase in the rate of the levy. (3) Any sanction given by the State Government shall become operative on such date not earlier than one month from the date of the sanction as the State Government shall specify in the order of sanction, and the Corporation shall be competent to levy the tax covered by the sanction as from the date so specified. (4) The Corporation and the State Government shall take such steps as may be practicable to ensure the date specified in the order of sanction is the first day of April, unless the sanction is given in pursuance of a proposal for supplementary taxation. (5) Same Provisions shall apply as far as may be, to any alterations which the Corporation may from time to time decide to make in the rates fixed for any tax in the class or classes of persons, articles, or properties liable thereto or in the exemptions therefrom, if any, to be granted.

Section 150—Whenever the Corporation determines under

Name of the Act

Procedure for Imposition of Tax

IV. The Delhi Municipal Corporation Act. 1957.

Section 104 to have recourse to supplementary taxation in any official year, any tax imposable under the Act may be increased or newly imposed by way of imposing supplementary taxation.

Section 109—On or before the 15th Febraury of each year the Corporation shall determine the rates and cesses to be levied in the next following year. They are not to be altered during the year except for supplementary taxation under Section 111 and 151.

Section 149—(a) pass a resolution at a meeting for the levy of Discretionary tax mentioned in Section 113 (2) as defining maximum rate, the class of persons or the description of articles and properties to be taxed, system of assessment and exemptions, if any.

(b) Any resolution passed shall be submitted to the Central Government for its sanction and if sanctioned shall come into force on and from such date as may be specified in order of sanction.

(c) The Corporation may pass a second resolution, subject to the maximum rate determining the actual rates at which the tax shall

Name of the Act

Procedure for Imposition of Tax

IV—

be leviable and the tax shall come into force on the first day of the quarter of the year next following the date on which such second resolution is passed.

(d) For subsequent years rates of taxes will be determined each year under section 109 mentioned above, subject maxima laid down in rules.

Section 151—Whenever the Corporation decides to take recourse to supplementary taxation under Section 111—the Corporation may determine the rates from such date as may be determined subject to maxima.

V. The Calcutta Municipal Act, 1951.

Section 127—The Budget Estimates prepared by the Standing Committee (which include proposals for taxation) shall be laid before the Corporation on 15th February or as soon as possible thereafter. After due consideration the Corporation shall on or before 22nd March adopt the Budget Estimates and determine for the ensuing year, subject to provisions of Part IV (relating to taxation) the levy of consolidated rate and taxes at such rates as are necessary to provide for

Name of the Act

Procedure for Imposition of Tax

VI. The Uttar Pradesh
Nagar Mahapalika
Adhiniyam, 1959.

purposes of the Act. The rates are not to be altered during the year except under Section 129 if budget provisions are found inadequate when it shall incumbent on the Corporation to sanction any measure either to diminish expenditure or have recourse to supplementary taxation, subject to maxima prescribed under the Act. This requires 2/3rds majority of those present.

Section 148—For compulsory taxes rates are to be determined for the ensuing financial year [Sec. 172 (i)] by 15th March, but in the case of indebted Mahapalika by 15th February by the Corporation after considering proposals of the Executive Committee.

Section 199-200—For discretionary taxes mentioned in Section 172 (2), Mahapalika shall by resolution direct executive committee to frame proposals. The Executive Committee after preparing proposals and draft rules gives Public notification and invites objections within two weeks. These are to be considered by the Mahapalika and if modified, they will be again notified for objection. When the

Name of the Act	Procedure for Imposition of Tax
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VI—	<p>proposals and rules are finally settled: submission of final draft to the State Government along with objections and comments.</p> <p><i>Section 201</i>—Power of State Government to reject, modify or sanction proposals, not involving an increase in the rate of taxes.</p> <p><i>Section 202-203</i>—State Government considers draft rules in respect of the tax, makes the rules and sends a copy with the order of sanction to the Mahapalika. Mahapalika by special resolution directs imposition of the tax, with effect from a specific date and send resolution to the State Government for notification finally in the Gazette.</p> <p><i>Section 204</i>—Procedure or abolishing or altering same as per imposition.</p> <p><i>Section 225</i>—Whenever Mahapalika determines to have recourse to supplementary taxation, it can increase a tax for the unexpired position of the year subject to limits prescribed in the Act in respect of compulsory taxes or under rules sanctioned by State Government for other taxes.</p>
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Name of the Act	Procedure for Imposition of Tax
VII. The Madhya Pradesh Municipal Corporation Act, 1956.	<p data-bbox="524 200 944 394"><i>Section 132</i>—State Government may by notification prescribe maximum to minimum limits of rates or amount of taxes in respect of property taxes and taxes on vehicles and animals.</p> <p data-bbox="524 401 944 962"><i>Section 133</i>—The Corporation may at a special meeting pass a resolution to propose imposition of any tax defining class of persons a property to be taxed, amount a rate and system of assessment. Prior approval of State Government required for special education cess or other taxes which the State has power to impose. The resolution is to be notified in the Gazette giving the date on which the tax shall come into force. Notification of the imposition of a tax to be conclusive evidence that the tax has been imposed.</p> <p data-bbox="524 969 944 1231"><i>Section 135</i>—In fixing the rate of property tax, the Corporation may fix rates of property tax rising with the different slabs of annual valuation, but rate of tax for any such slab shall be uniform throughout the area of the Corporation.</p> <p data-bbox="524 1239 944 1365"><i>Section 97</i>—Proposals for imposition of taxes in the next financial year to be submitted by Commissioner alongwith budget</p>

Name of the Act	Procedure for Imposition of Tax
VIII. Kerala Municipal Corporation Act, 1961.	<p data-bbox="508 218 909 344">proposals to the Standing Committee and the Corporation after considering the same adopt the estimates by 15th February.</p> <p data-bbox="508 355 909 576"><i>Section 101</i> — Supplementary taxation if necessary for proportioning the year's income and expenditure, by increasing rates for unexpired portion of the year subject to limits and conditions prescribed.</p> <p data-bbox="508 605 919 1215"><i>Section 100</i>—(a) The Corporation may require the Commissioner to publish about council's intention regarding imposition of a tax fixing at least one month's time for inviting objections (b) after considering the objections, the council passes resolution specifying the rate at which and the date from which and the period of levy for which tax or duty shall be levied. Any abolition of existing tax or reduction in rate not to be given effect without the sanction of Government. No alteration in rates for the particular year without the sanction or a direction from the Government.</p> <p data-bbox="522 1229 919 1353"><i>Section 162</i>—Whenever Council determines to have recourse to supplementary taxation it shall do so by increasing the rate for</p>

Name of the Act	Procedure for Imposition of Tax
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IX. The Hyderabad Municipal Corporation Act, 1955.	<p>the unexpired portion of the year subject to limits and conditions prescribed.</p> <p><i>Section 198</i>—Before passing any resolution imposing a tax for the first time or at a new rate the Corporation shall direct the Commissioner to publish a notice in the Gazette and in local newspapers, regarding its intention to do so giving one month's notice for public objections. After considering the objections shall determine by resolution to levy the tax, specifying rate, date and period of levy. The decision will be notified again by the Commissioner for public information. In the case of indebted Corporations, rates of taxes already levied shall not be reduced without the sanction of the Government.</p> <p><i>Section 186</i>—The Corporation shall on or before 20th February, after considering Standing Committee's proposals, determine the rates at which taxes shall be levied in the next ensuing financial year, subject to limitations in Chapter VIII (Municipal Taxation).</p> <p><i>Section 263</i>—Whenever the Corporation determines to have recourse to supplementary taxation</p>

Name of the Act	Procedure for Imposition of Tax
X. The City of Bangalore Municipal Corporation Act, 1949.	<p>in any financial year to proportion its income and expenditure (Section 192), they shall do so by increasing the rates of taxes or by adding to the lists of articles for levy of octroi subject to limitations imposed.</p> <p><i>Section 98—(a)</i> Before passing any resolution imposing a tax or duty for the first time, the Corporation shall direct the Commissioner to publish a notice in official gazette and local newspapers, of its intention fixing a reasonable period not being less than one month from the date of publication for submission of objections.</p> <p>(b) After considering the objections, determine by resolution to levy the tax or duty, and specify the rate and date from which levy will start.</p> <p>(c) The Commissioner to notify such rate and date as also any change of rate subsequently.</p> <p>(d) Abolition or reduction in rates require Government sanction.</p> <p>(e) No change in rates during a year without the sanction or direction of Government.</p>
XI. The Patna Municipal Corporation Act, 1951.	<p><i>Section 123—</i>Previous sanction of the State Government is required for imposing a tax.</p>

Name of the Act	Procedure for Imposition of Tax
XI—	<p data-bbox="443 209 907 652"><i>Section 136</i>—Subject to maximum of $12\frac{1}{2}$ per cent laid down in Section 124, the Corporation determines the rate after calling a report from the Chief Executive Officer and the Standing Committee, at a meeting to be held before the close of the year. The rate will remain in force for the next year unless changed by the Corporation in between—to be effective from next quarter. No decrease in rate without prior sanction of State Government.</p> <p data-bbox="443 666 907 933"><i>Section 158</i>—A tax in respect of vehicle, horse or other animal specified in the First Schedule to be levied at rates not exceeding the rates specified therein as may be determined by the Corporation and payable in advance half yearly or if so desired by the owner for full one year.</p> <p data-bbox="443 947 907 1180"><i>Section 170</i>—Registration of carts to be made and numbers assigned yearly or half-yearly upon such days as the Chief Executive Officer shall notify not exceeding eight rupees in case it is for full year and four rupees if it is for half a year.</p> <p data-bbox="443 1195 907 1322"><i>Section 177</i>—Tax on professions, trades and callings shall be on half-yearly basis, subject to maximum prescribed in Second schedule.</p> <p data-bbox="443 1336 907 1393"><i>Section 180</i>—Town duties to be imposed by the Corporation at such</p>

Name of the Act	Procedure for Imposition of Tax
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XI—	<p>rates as may be approved by the State Government from time to time.</p> <p><i>Section 188</i>—The Corporation shall from time to time make and cause to be published an order, with the sanction of the State Government specifying rates at which tolls shall be levied.</p> <p>As per <i>Section 186</i>—Toll not to be levied unless Town Duties also levied.</p> <p><i>Section 196</i>—Tax on advertisement to be calculated at such rates and in such manner and subject to such exemptions as the Corporation may, with the approval of the State Government, by resolution determine. Maximum and minimum rates to be laid down by the State Government.</p>
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ANNEXURE X

Power of Collection

Name of the Act	Power of Collection
I. The Madras City Municipal Act, 1919.	<p><i>Section 103</i>—Property tax, a first charge on land and buildings and movables, if any belonging to the person liable to pay tax.</p> <p><i>Section 129 F</i>—The Commissioner may farm out the collection of any tax on advertisements leviable under Section 129A for any period not exceeding one year at a time on such terms and conditions as may be provided for by bye-laws made under Section 349.</p> <p>Detailed rules of collection given in Part VI of Schedule III include power of distraint and disposal of movable property as well as action to realise as arrears of land revenue.</p>
II. City of Bombay Municipal Corporation Act, 1888.	<p><i>Section 197</i>—Property taxes payable half yearly in advance on each first day of April and each first day of October.</p> <p><i>Section 198</i>—Tax on vehicles and animals payable quarterly on 1st April, 1st July, 1st October and 1st January in arrear, but tax on public conveyances to be paid in advance.</p> <p><i>Section 199</i>—Town duties payable on demand.</p> <p><i>Section 200</i>—Presentation of bills for any property tax or tax on vehicles and animals other than public conveyances and animals used.</p>

Name of the Act	Power of Collection
II—	<p data-bbox="453 182 919 382"><i>Section 201</i>—All the sums due for each half-year for all or any of the three property taxes by one person on account of one and the same property shall be charged in one bill and recovered in the lump.</p> <p data-bbox="453 389 919 618"><i>Section 202</i>—If amount not paid within fifteen days after the presentation of the bill, notice of demand to be issued and fee charged not exceeding one rupee shall be included in the cost of recovery.</p> <p data-bbox="453 625 919 1018"><i>Section 203</i>—(i) If amount not paid within fifteen days after the serving of demand notice, the commissioner shall issue a warrant in the form of schedule J, by distress and sale of the goods and chattels or the attachment and sale of immoveable property of the defaulter. If the tax is due in respect of any vehicle or animal by distress and sale of such vehicle or animal found in the premises.</p> <p data-bbox="453 1025 919 1253">(ii) If after the service of the notice of demand the amount of the tax is paid but the fee is not paid, the sum due on account of the said fee may be levied under a warrant in the same manner as if such sum were due on account of the tax.</p> <p data-bbox="453 1260 919 1388">(iii) Immovable property to be sold if payment not made within 15 days. Movable goods to be disposed of as mentioned in the notice.</p>

Name of the Act	Power of Collection
II—	<p data-bbox="408 190 871 253"><i>Section 204</i>—Goods of defaulter may be distrained wherever found.</p> <p data-bbox="408 263 871 398"><i>Section 205</i>—Inventory of goods and chattels and notice of distress and sale of payment not made within a specified period.</p> <p data-bbox="408 409 871 602"><i>Section 206</i>—After the expiry of the period goods, chattels, vehicles and animals which are seized shall be sold and the proceeds shall be applied for discharge of the sum due and of the costs of recovery.</p> <p data-bbox="408 612 871 710"><i>Section 207</i>—Fees for cost of recovery and maintenance of animals seized to be recovered.</p> <p data-bbox="408 720 871 856"><i>Section 207 A</i>—Person not clearing dues within three months liable to penalty up to 20 per cent of tax due.</p> <p data-bbox="408 866 871 928"><i>Section 208</i>—Fees or penalties may be remitted by the Commissioner.</p> <p data-bbox="408 939 871 1205"><i>Section 209</i>—Occupiers may be held liable for payment of property taxes of arrear is not due for more than one year and if it is not for the period in which he was not in occupation of premises, failure to pay within fifteen days renders him liable to distraint.</p> <p data-bbox="408 1215 871 1307"><i>Section 210</i>—Summary proceedings against the persons about to leave the City.</p> <p data-bbox="408 1317 871 1380"><i>Section 211</i>—Defaulters may be sued for arrears, if necessary.</p> <p data-bbox="408 1390 871 1419"><i>Section 212</i>—Property taxes to be</p>

Name of the Act	Power of Collection
II—	<p data-bbox="441 192 905 258">a first charge on premises on which they are assessed.</p> <p data-bbox="441 268 905 729"><i>Section 213</i>—Town duties may be collected under the orders of the Commissioner by municipal officers and servants appointed in this behalf or the agent appointed by him, with the approval of the Standing Committee. Town duties shall be collected, and refunds of town duties shall be made, at such places and be managed and controlled in such manner, as the Commissioner, with the approval of the Standing Committee, shall from time to time direct.</p> <p data-bbox="441 743 905 843"><i>Section 216</i>—Writing off of irrecoverable taxes with the approval of Standing Committee.</p>
III. The Bombay Provincial Municipal Corporations Act, 1949.	<p data-bbox="436 872 895 1001"><i>Section 128</i>—A municipal tax may be recovered by the following process in the manner prescribed by rules—</p> <ol data-bbox="436 1011 895 1382" style="list-style-type: none"> <li data-bbox="436 1011 733 1039">(1) by presenting a bill; <li data-bbox="436 1046 895 1103">(2) by serving a written notice of demand; <li data-bbox="436 1110 895 1182">(3) by distraint and sale of default-er's movable property; <li data-bbox="436 1189 895 1282">(4) by the attachment and sale of a defaulter's immovable property; <li data-bbox="436 1289 895 1382">(5) in the case of octroi and toll, by the seizure and sale of goods and vehicles;

Name of the Act	Power of Collection
III—	<p data-bbox="436 205 881 299">(6) in the case of property tax by the attachment of rent due in respect of property;</p> <p data-bbox="436 311 596 337">(7) by a suit.</p> <p data-bbox="436 349 881 612"><i>Section 141</i>—Property tax as to be a first charge, on premises on which they are assessed. Detailed rules for collection of taxes given in Rules 30 to 55 of the taxation rules in Chap. VIII of Schedule A of the Act more or less in line with the provisions for Bombay.</p>
IV. The Delhi Municipal Corporation Act, 1957.	<p data-bbox="436 642 881 736"><i>Section 123</i>—Property taxes a first charge on premises on which they are assessed.</p> <p data-bbox="436 748 881 843"><i>Section 152</i>—Time and manner of payment to be determined by the bye-laws.</p> <p data-bbox="436 854 881 1014"><i>Section 153-156</i>—(a) Presentation of the bill—no such bill shall be necessary in case of tax on vehicles and animals, theatre tax and tax on advertisement.</p> <p data-bbox="436 1026 881 1311">(b) If bill not paid within fifteen days demand notice to be issued. In case of tax on vehicles and animals theatre tax and tax on advertisement demand notice shall be issued as soon as they become due. For demand notice, notice fee shall be included in the cost of recovery.</p> <p data-bbox="436 1323 881 1381">(c) If payment not paid within thirty days of the service of notice</p>

Name of the Act	Power of Collection
IV—	<p data-bbox="450 178 896 414">of demand, and no appeal made, he shall be deemed to be in default and such sums not exceeding twenty per cent of the amount may be recovered by way of penalty which is recoverable as an arrear of tax.</p> <p data-bbox="450 421 896 649">(d) If payment not made within thirty days warrant shall be issued and amount recovered by distress and sale of the movable property attachment and sale of immovable property. All the warrants to be signed by the Commissioner.</p> <p data-bbox="450 656 896 756"><i>Section 152-157—(a)</i> Perishable goods must be sold immediately by public auction.</p> <p data-bbox="450 763 896 992">(b) Attachment of immovable property shall be made by an order prohibiting the owner from transferring or charging the property unless the amount due with all costs of recovery is paid within fifteen days.</p> <p data-bbox="450 999 896 1135">(c) Surplus, if any, shall be credited to the Municipal Fund and if not claimed within a year shall be the property of the Corporation.</p> <p data-bbox="450 1142 896 1363">(d) If the person is about to leave the city demand notice shall be served immediately and if dues not paid on the service of such notice, warrant of distress or attachment and sale may be issued without any delay.</p>

Name of the Act	Power of Collection
IV—	<p data-bbox="459 179 928 243"><i>Section 160</i>—Power to institute suit for recovery.</p> <p data-bbox="459 264 928 679"><i>Section 161</i>—If tax on vehicles and animals is due, seizure of the same and if the person entitled does not come within seven days in case of vehicles and two days in case of animal and pays the dues, some may be sold to recover the dues and the recovery charges. Surplus, if any goes to the municipal fund and if not claimed within a year shall become the property of the Corporation.</p>
V. The Calcutta Municipal Act, 1951.	<p data-bbox="459 724 928 1029"><i>Section 215</i>—Power of Commissioner to inspect any premises and to seize and dispose of carriages and animals giving one month's notice. Sale proceeds, after deducting the tax and costs to be kept in custody and if not claimed within six months to be the property of the municipality.</p> <p data-bbox="459 1050 928 1322"><i>Section 217</i>—If tax on dog not paid within seven days of seizure the dog either is to be destroyed or sold. If sold, sale proceeds after deducting the tax and costs to be in custody and if not claimed within six months to be the property of the municipality.</p> <p data-bbox="459 1343 928 1449"><i>Section 227</i>—Seizure of the cart giving ten days' time and sale of unregistered carts and application</p>

Name of the Act	Power of Collection
V—	<p data-bbox="464 182 927 349">of proceeds for tax and costs. If any surplus left, to be claimed within ninety days from the date of sale to be paid to the credit of municipal fund.</p> <p data-bbox="464 358 927 554"><i>Section 235</i>—Presentation of bills when the consolidation rate or any instalment thereof is due. If the bill is paid within fifteen days from such presentation, a rebate of three and one-eighth per cent is given.</p> <p data-bbox="464 562 927 892"><i>Section 236</i>—For consolidation tax, if the bill not paid within fifteen days from such presentation, notice of demand can be served and the fee of such amount not exceeding two rupees, shall be payable at the rate of four and eleven sixteenths per cent per annum from the commencement of the quarter following that in which the bill is presented.</p> <p data-bbox="464 901 927 1400"><i>Section 237</i>—If dues not paid within fifteen days from the service of a notice of demand warrant is to be issued by the Commissioner. The sums can be recovered by distress and sale of any movable property belonging to such person, or if such person be the occupier of any premises in respect of which the sum is due, by distress and sale of any movable property found on the said premises; provided that, when the premises are a place of business and the movable property distrained is shown to the</p>

Name of the Act	Power of Collection
V—	<p data-bbox="453 176 909 409">satisfaction of the Commissioner to have been left there for repairs or safe custody in the ordinary course of business, it shall be released. For every warrant a fee shall be charged which shall be included in the costs of recovery.</p> <p data-bbox="458 419 909 521"><i>Section 238</i>—Power of Commissioner to remit the whole or any part of any fee.</p> <p data-bbox="462 531 914 875"><i>Section 239</i>—Power of officer to break open door or window, provided that, such officer shall not enter, or break open the door of any apartment appropriated to the use of females, until he has given not less than three hours' notice of his intention and has given such females an opportunity to withdraw.</p> <p data-bbox="467 885 917 1045"><i>Section 240</i>—Officer executing warrant to make inventory and give notice of sale. Perishable goods to be sold at the expiry of six hours.</p> <p data-bbox="470 1055 917 1157"><i>Section 241</i>—Power to take away property if forcible removal apprehended.</p> <p data-bbox="473 1167 917 1234"><i>Section 242</i>—Distresses to be proportionate to sum demanded for.</p> <p data-bbox="473 1244 923 1415"><i>Section 243</i>—Sale and disposal of proceeds after the expiry of the period mentioned in the notice. The proceeds to be applied in discharge of the sum due and for</p>

Name of the Act	Power of Collection
V—	<p data-bbox="454 154 916 354">costs of recovery. The surplus to be credited to the municipal fund and if not claimed within three years from the date of the sale to be the property of the Corporation.</p> <p data-bbox="454 365 916 462"><i>Section 244</i>—Power to issue fresh warrant when sale proceeds are insufficient.</p> <p data-bbox="454 474 916 605"><i>Section 245</i>—Recovery under Bengal Act III of 1913 of sums due or balance remaining unpaid or unrecovered.</p> <p data-bbox="454 616 916 879"><i>Section 246</i>—Any tax due from an owner can be recovered from occupiers by notice and occupiers can be proceeded against by distraint if payment not made within 15 days. The occupiers entitled to deduct from rent as far as owner's share of tax.</p> <p data-bbox="454 891 916 1022"><i>Section 248</i>—Execution of distress warrant outside Calcutta if no sufficient movable property can be found in Calcutta.</p> <p data-bbox="454 1033 916 1096"><i>Section 249</i>—Distraint not unlawful for want of form.</p> <p data-bbox="454 1108 916 1308"><i>Section 250</i>—Power of Commissioner to take summary proceedings against persons about to leave Calcutta. In such cases warrant of distress may be issued and executed without any delay.</p> <p data-bbox="454 1319 916 1382"><i>Section 251</i>—Power of Commissioner to sue for arrears.</p>

Name of the Act	Power of Collection
V—	<p><i>Section 252</i>—If money be due on account of consolidated rate of any tax and if the owner is unknown or ownership is disputed Commissioner to twice at an interval of not less than two months a notifications of such dues and of sale of such land or premises, if dues not paid within one month of last notification-disposal by public auction. After deducting the amount due, surplus to be credited to the municipal fund and it may be paid on demand to any person who establishes his right thereto the satisfaction of the Commissioner or in a court of competent jurisdiction.</p> <p><i>Section 253</i>—The consolidated rate to be a first charge on premises.</p>
<p>VI. The Uttar Pradesh Nagar Mahapala Adhiniyam Act, 1959.</p>	<p><i>Section 504</i>—Presentation of the bill to be signed by Mukhya Nagar Adhikari.</p> <p><i>Section 507</i>—Serving notice of demand in the form prescribed if bill not paid within fifteen days and issue of warrant signed by Mukhya Nagar Adhikari. If payment not made within fifteen days of issue of warrant, recovery by distress and sale of the movable property.</p> <p><i>Section 508</i>—Forcible entry for purpose of executing warrant. In case of apartment appropriated for women, opportunity should be given to withdraw.</p>

Name of the Act	Power of Collection
VI—	<p data-bbox="446 154 907 321"><i>Section 509</i>—Distrain not to be excession not to include bearing appeal, bedding, tools of artisans, books of accounts or agricultural implements.</p> <p data-bbox="446 331 907 703"><i>Section 510</i>—In case of perishable goods and goods the custody of which is likely to cost more than its value immediate notice regarding sale to be given by the person who signed the warrant. If immediate sale not possible, then public auction to take place. Surplus, if any, unless claimed within one year shall be the property of the Mahapalika.</p> <p data-bbox="446 717 907 848"><i>Section 511</i>—If movable property within city is not sufficient, distress and sale of movable property outside the city.</p> <p data-bbox="446 863 907 994"><i>Section 512</i>—Issuing of warrant for recovery by attachment and sale of immovable property if amount recoverable is not recovered.</p> <p data-bbox="446 1009 907 1314"><i>Section 514</i>—If payment not made within a period of five days the immovable property may be sold by public auction. Surplus if not claimed within six months shall be the property of the Mahapalika. If dues are paid before the sale is effected the attachment shall be deemed to have been removed.</p> <p data-bbox="446 1329 907 1386"><i>Section 515</i>—Seizure of goods, vehicles or animals in case of</p>

Name of the Act	Power of Collection
VI—	<p data-bbox="443 164 895 471">non-payment of octroi or toll. If payment made in time, seized property is returned but the defaulter has to pay for incidental expenses. Surplus, if not claimed within six months shall be the property of the Mahapalika incidental charges shall not exceed ten per cent of the amount payable as octroi or toll.</p> <p data-bbox="443 483 895 614"><i>Section 516</i>—Attachment of rent due. Occupier entitled to credit on account with the person to whom the rent is due.</p> <p data-bbox="443 626 895 691"><i>Section 517</i>—Defaulters may be sued for arrears, if necessary.</p> <p data-bbox="443 703 895 834"><i>Section 518</i>—Fees for every notice, distress made and the costs of maintaining any livestock seized charged on cost of recovery.</p> <p data-bbox="443 845 895 1148"><i>Section 519</i>—No distress attachment or sale made under this Act shall be deemed unlawful, nor shall any person making the same be deemed trespasser, on account of an arrear, defect or want of form in the bill, notice, warrant of distress, inventory or other proceeding relating thereto.</p>
VII. The Madhya Pradesh Municipal Corporation Act, 1956.	<p data-bbox="435 1166 884 1332"><i>Section 134</i>—Municipal tax may be recovered by one or more of the following processes or in accordance with the rules made for the purpose.</p> <p data-bbox="435 1338 884 1433">(1) by presenting a bill; (2) by serving a written notice of demand;</p>

Name of the Act	Power of Collection
VII—	<p data-bbox="495 158 948 254">(3) by distraint and sale of movable property of the person concerned;</p> <p data-bbox="490 265 948 332">(4) by attachment and sale of his immovable property;</p> <p data-bbox="490 337 948 432">(5) in the case of octroi and toll, by the attachment and sale of goods and vehicles;</p> <p data-bbox="490 439 948 539">(6) in the case of property tax, by the attachment of rent due in respect of the property;</p> <p data-bbox="490 551 655 579">(7) by a suit.</p> <p data-bbox="490 589 946 654"><i>Section 173-175—</i>(a) presentation of bill for taxes and other demands.</p> <p data-bbox="490 661 946 889">(b) If bill not paid within fifteen days from the presentation of the bill, notice of demand to be issued. Fee charged for the notice shall be payable by the person liable to pay tax as it shall be included in the costs of recovery.</p> <p data-bbox="490 901 946 1129">(c) If dues not paid within thirty days of the service of demand notice such sum with all costs of movable property belonging to such person or by attachment, and sale of the immovable property belonging to him.</p> <p data-bbox="490 1139 946 1203"><i>Section 176—</i>Power of Corporation to remit whole or part of such fees.</p> <p data-bbox="490 1215 946 1372"><i>Section 177—</i>Power of officer to break open door or window in order to levy distress. Women to be given reasonable opportunity to withdraw.</p>

Name of the Act	Power of Collection
VII—	<p data-bbox="401 169 866 313"><i>Section 178</i>—Distrain not to be excessive and not to include wearing apparel, utensils, bedding or agriculture implements.</p> <p data-bbox="397 330 866 747"><i>Section 179</i>—Sale of goods distrained in special cases—notice to be given at once regarding immediate sale when goods are perishable or when expense of keeping it in custody together with the amount to be levied is likely to exceed the value. Sale proceeds to apply first to government dues and then to corporation. Surplus may be claimed by the person within three years.</p> <p data-bbox="401 768 866 1006"><i>Section 180</i>—Rent can be attached and occupier bound to pay till dues are satisfied. Occupier entitled to credit accordingly with the owner. Failure to pay the rent towards dues makes occupier liable to distraint.</p> <p data-bbox="401 1020 866 1188"><i>Section 181</i>—Commissioner can issue warrant of distraint for property located outside the city and authorise a person to exercise his powers there.</p> <p data-bbox="401 1203 866 1299"><i>Section 183</i>—Summary proceedings may be taken against persons about to leave the city.</p> <p data-bbox="401 1314 866 1451"><i>Section 184</i>—Appeal against notice of demand can lie before the Appeal Committee constituted under Section 403 subject to written</p>

Name of the Act	Power of Collection
VII—	<p data-bbox="491 155 940 253">objection according to the Act and prior deposit of amount in the Corporation against receipt.</p> <p data-bbox="491 263 940 750"><i>Section 185</i>—All sums due in respect of taxes on any land or building shall subject to prior payment of any land revenue in respect of it due to the government, be a first charge upon the said land or building and upon any movable property found within or upon such land or building and belonging to the said person. No arrears of any such tax shall be recoverable from any occupier who is not the owner, if such arrears are for a period during which the occupier was not in occupation.</p> <p data-bbox="495 760 940 886"><i>Section 187</i>—Writing off irrecoverable taxes by Commissioner with the previous approval of the Standing Committee.</p> <p data-bbox="498 896 946 1352"><i>Section 188</i>—If toll or cess on imports is not paid, the officer may seize any article on which the cess is chargeable, or any animal on which the toll is chargeable or any part of the burden borne by such animal of sufficient value to satisfy the demand. And after lapse of five days the property may be sold by auction. For perishable goods which cannot be kept for five days such shorter time may be fixed by the Commissioner as may think proper.</p>

Name of the Act	Power of Collection
VIII. The Kerala Municipal Corporation Act, 1961.	<p><i>Section 105</i>—Property tax on buildings and land shall, subject to the prior payment of the land revenue, if any due to the government, be a first charge upon the said buildings or lands and upon the movable property, if any, found within or upon such buildings or lands and belonging to the person liable to such tax. Detailed Rules on Collection of Taxes—Rules 29-40 of Taxation Rules given in Schedule II of the Act, as in case of Madras.</p>
IX. The Hyderabad Municipal Corporation Act, 1955.	<p><i>Section 238</i>—Property tax, a first charge on property and movables after meeting any government land revenue.</p> <p><i>Section 266-272</i>—(a) Service of bills for the tax not paid.</p> <p>(b) If tax not paid within fifteen days notice of demand to be served and fee charged to be included in the cost of recovery.</p> <p>(c) Issue of warrant if tax not paid within fifteen days from the service of the notice of demand, by distress and sale of the goods and chattels in case of property tax and by distress and sale of vehicles or animals if tax is due in that respect.</p> <p>(d) Goods may be distrained wherever found.</p>

Name of the Act	Power of Collection
IX—	<p data-bbox="505 219 940 372">(e) Surplus, if any, goes to the municipal fund and if not claimed by written application within one year shall be the property of the Corporation.</p> <p data-bbox="505 394 940 780"><i>Section 275</i>—Seizure of vehicles and animals if tax on vehicles and animals not paid and number plate not obtained and the Commissioner may cause the same to be sold to apply the proceeds as shall be requisite in discharge of sum due and also for recovery charge. Surplus if any will go to the fund and if not claimed within one year shall be the property of the Corporation.</p> <p data-bbox="508 802 943 1057"><i>Section 276</i>—If the owner is not the occupier and the taxes remain unpaid, the occupier tenants may be served bill for payment, entitling him to credit against rent payable to owner. Failure to comply renders occupier to distraint proceedings.</p> <p data-bbox="511 1078 945 1173"><i>Section 277</i>—Summary proceedings may be taken against persons about to leave the city.</p> <p data-bbox="514 1195 945 1246"><i>Section 278</i>—Defaulters may be sued for arrears.</p> <p data-bbox="514 1268 945 1394"><i>Section 279</i>—Octroi may be collected under the orders of the commissioner by municipal officers/servants appointed in this behalf.</p>

Name of the Act	Power of Collection
IX—	<i>Section 281</i> —Writing off of irrecoverable taxes by the Commissioner with the approval of the Standing Committee.
X. The City of Bangalore Municipal Corporation Act, 1949.	<p><i>Section 103</i>—Property tax on buildings and lands shall, subject to the prior payment of land revenue, be a first charge upon the said buildings or lands and upon the movable property.</p> <p><i>Section 113</i>—If profession tax due in respect of any half-year is not paid, the Commissioner shall cause a notice to be served on such persons to pay such tax within fifteen days of the date of such service.</p> <p><i>Section 122</i>—Forms to be sent to every person supposed to have become liable to the payment of tax on carriages and animals to be filled and returned within a week of its receipt to the municipal office. On the expiry of the period of one week notice to be served regarding requiring him to pay within fifteen days of the date of such service.</p> <p><i>Section 128-129</i>—Seizures of vehicles not bearing numbers. If within ten days from the date of seizure the tax is not paid and the vehicle not claimed, the Commissioner may direct that the vehicle or animal shall be sold in public auction.</p>

Name of the Act	Power of Collection
X—	<p data-bbox="487 192 927 578">If there is any surplus after payment, and demand not made within six months, surplus shall be forfeited to the Corporation. If owner of the vehicle or animal or other person entitled thereto claims the same within ten days from the date of seizure or at any time before the sale it shall be returned on payment of tax due including charges incurred in connection with seizure and detention.</p> <p data-bbox="487 592 647 621"><i>Section 132—</i></p> <p data-bbox="487 628 916 664">(a) Presentation of bills for octroi.</p> <p data-bbox="487 664 916 806">(b) Penalty for evasion of octroi which may extend to ten times the value of such octroi or to fifty rupees which ever may be greater.</p> <p data-bbox="487 806 647 835"><i>Section 133—</i></p> <p data-bbox="487 842 916 1006">(a) Penalty for selling articles liable to octroi without a licence or for being in possession of any such article on which octroi has not been paid.</p> <p data-bbox="487 1006 916 1142">(b) Seizure of articles on which octroi duty has not been paid and arrest of person in possession of such articles.</p> <p data-bbox="487 1149 637 1178"><i>Section 134—</i></p> <p data-bbox="487 1185 906 1249">(a) Power to seize article on non-payment of octroi.</p> <p data-bbox="487 1249 688 1292">(b) Notice of sale.</p> <p data-bbox="487 1292 906 1363">(c) Release of property on payment if made before sale.</p>

Name of the Act	Power of Collection
X—	<p data-bbox="436 175 897 278">(d) Sale of property and proceeds to be used for payment and other incidental expenses.</p> <p data-bbox="436 293 897 427"><i>Section 135</i>—Power to keep account current with firm or public body in lieu of levying octroi on entry of goods.</p> <p data-bbox="436 449 897 761"><i>Section 141</i>—Collection of tax on advertisements on such terms and conditions as provided for by bye-laws made under section 367. Detailed rules for collection of taxes—being Rules 29-40 of Taxation Rules given in Schedule III to the Act—on the same line as for Kerala Act or Madras.</p>
XI. The Patna Municipal Corporation Act, 1951.	<p data-bbox="443 813 902 1087"><i>Section 128</i>—Compounding of latrine tax for any period not exceeding one year. Rate per head to be paid. Any owner or occupier fail to furnish the required information regarding occupants liable to a fine not exceeding one hundred rupees.</p> <p data-bbox="443 1102 902 1236"><i>Section 144</i>—Tax on holdings to be a first charge upon the said building, subject to prior charge of government dues.</p> <p data-bbox="443 1251 902 1347"><i>Section 156</i>—Tax not invalid for defect in the assessed list, notice-bill or other such documents.</p> <p data-bbox="443 1362 902 1429">Collection staff of tolls may refuse to allow any vehicle, cart or animal</p>

Name of the Act	Power of Collection
X—	<p data-bbox="462 162 912 228">to pass through any municipal tollbar until the toll has been paid.</p> <p data-bbox="462 235 912 330"><i>Section 191</i>—Tolls to be paid on demand and receipt for the same shall be granted.</p> <p data-bbox="462 354 912 449"><i>Section 192</i>—Punishment for vehicles, carts or animals entering Patna without payment of toll.</p> <p data-bbox="462 470 912 662"><i>Section 201</i>—Farming out of collection of tax on advertisement for a period not exceeding one year at a time by the Chief Executive Officer on terms and conditions provided in the bye-laws.</p> <p data-bbox="462 694 684 722"><i>Section 204-214</i>—</p> <p data-bbox="462 739 912 930">(a) Presentation of bill for taxes and other demands, (b) if bill not paid within fifteen days, notice of demand to be issued. Fee charged to be calculated in the cost of recovery.</p> <p data-bbox="462 951 912 1341">(b) If not paid within a twenty one days of the notice of demand notice, a warrant to be issued. Costs of recovery along with the sum due, to be recovered by distress and sale of movable property or by attachment and sale of immovable property. If any claim is due from the State Government that has to be paid first. Fee charged for every warrant to be included in the costs of recovery.</p>

Name of the Act	Power of Collection
XI—	<p data-bbox="453 205 915 518">(c) Power of officer to break open door or window but in case the apartment appropriated in the use of women, three hours notice to be given as an opportunity to withdraw. Distraint not to be excessive and not to include wearing apparel, bedding, tools of artisans or agricultural implements.</p> <p data-bbox="453 548 915 855">(e) Immediate sale in case of perishable goods and sale of immovable property according to the rules made by the State government. Surplus, if any, shall be credited to the Corporation and if not claimed within three years shall be the property of the Corporation.</p> <p data-bbox="453 881 915 979">(f) Summary proceedings may be taken against person about to leave the city.</p> <p data-bbox="453 1005 915 1103">(g) Power to issue fresh warrant when sale proceeds are not sufficient.</p> <p data-bbox="453 1129 915 1368"><i>Section 217-218</i>—Recovery of arrear of tax as a public demand under the Bihar and Orissa Public Demands Act, 1914 after failure to realise the same by distress and sale and within three months of date when money was due.</p> <p data-bbox="453 1388 915 1454"><i>Section 219</i>—Corporation may sue the person liable to pay the tax.</p>

Name of the Act	Power of Collection
XI—	<i>Section 220</i> --Chief Executive Officer may with the previous approval of the Standing Committee write off irrecoverable taxes. <i>Section 222</i> —Distraint not unlawful on want of form.

ANNEXURE XI

Budgetary Powers and Control

Name of the Act	Budgetary Powers and Control
I. The Madras City Municipal Act, 1919.	<p data-bbox="453 353 902 516"><i>Section 154</i>—Estimates of expenditure and income to be prepared annually by the Commissioner on or before the 15th January each year.</p> <p data-bbox="453 540 902 703"><i>Section 155</i>—Budget estimate to be prepared by the Standing Committee on Taxation and Finance on or as soon as may be after the fifteenth day of January.</p> <p data-bbox="453 721 902 951"><i>Section 156-157</i>—The Council after consideration of budget may refer the budget estimate back to the Standing Committee or adopt the budget estimate as it stands or subject to such alterations as it deems expedient.</p> <p data-bbox="453 969 902 1102"><i>Section 158</i>—Obligation to pass budget before the beginning of the year and submit a copy thereof to the State Government.</p> <p data-bbox="453 1120 902 1418"><i>Section 159</i>—The Council may pass supplemental budget on the recommendation of the Standing Committee from time to time during any year, but not so that the estimated cash balance at the close of the year shall be reduced below one lakh and fifty thousand rupees.</p>

Name of the Act	Budgetary Powers and Control
I—	<p data-bbox="474 225 916 611"><i>Section 161</i>—Reduction or transfer of budget grants by the Standing Committee, every such step should be brought to the notice of the Council at its next meeting and if the amount exceeds Rs. 500, the Council may pass with regard thereto such or order as it thinks fit and it shall be incumbent on the Standing Committee and the Commissioner to give effect to the said order.</p> <p data-bbox="474 632 916 786"><i>Section 162</i>—Read adjustment of income and expenditure to be made by the Corporation during the course of the official year whenever necessary.</p>
II. The City of Bombay Municipal Corporation Act, 1888.	<p data-bbox="474 829 916 1015"><i>Section 125</i>—Estimates of expenditure and income to be prepared annually by the Commissioner, on or before each tenth day of November and lay it before the Standing Committee for approval.</p> <p data-bbox="474 1036 916 1158"><i>Section 126</i>—Budget estimates to be prepared by the Standing Committee on or as soon as may be after each tenth day of November.</p> <p data-bbox="474 1179 916 1293"><i>Section 127</i>—Consideration of budget estimates by Corporation at a meeting held some day in January not later than the tenth.</p> <p data-bbox="474 1315 916 1375"><i>Section 128</i>—On or before the 31st January after considering the</p>

Name of the Act	Budgetary Powers and Control
II—	<p data-bbox="443 204 891 676">Standing Committee's proposals in this behalf, the Corporation shall determine subject to the limitations and conditions prescribed in the Act, the rates at which municipal taxes shall be levied and the articles on which town duties shall be levied. Except under Section 134 and 196, involving readjustment or supplementary taxation the rate so fixed and the articles so appointed shall not be subsequently altered for the year for which they have been fixed.</p> <p data-bbox="448 694 891 926"><i>Section 129</i>—Final adoption of budget estimates by the Corporation. The Corporation may refer it back to the Standing Committee for further consideration or adopt the same or any revised budget estimates submitted to them.</p> <p data-bbox="448 939 891 1035"><i>Section 131</i>—Corporation may increase the amount of budget grants and make additional grants.</p> <p data-bbox="448 1052 891 1421"><i>Section 132</i>—If any portion of a budget grant is unexpended and is not taken into account in the opening balance of the fund entered in the budget estimates of the next following year, the Standing Committee may sanction the expenditure during the next following year for the completion of the purpose or object for which the budget grant was made.</p>

Name of the Act	Budgetary Powers and Control
II—	<p data-bbox="466 189 911 385"><i>Section 133</i>—The Corporation may, on the recommendation of the Standing Committee sanction the transfer of any amount from one budget grant to another, from time to time during an official year.</p> <p data-bbox="466 399 911 553"><i>Section 134</i>—Re-adjustment of income and expenditure is to be made by the Corporation during the course of the official year whenever necessary.</p>
III. The Bombay Provincial Municipal Corporation Act, 1949.	<p data-bbox="466 602 911 819"><i>Section 95</i>—Estimates of income and expenditure to be prepared annually by Commissioner on or before such date as the Corporation may from time to time prescribe and lay them before the Standing Committee.</p> <p data-bbox="466 833 911 1120"><i>Section 96</i>—The Standing Committee to consider the estimates and proposals of the Commissioner and after obtaining further detailed information from the Commissioner, and frame budget estimates "A" to be called 'budget estimate' A of the Corporation other than that of the transport undertaking.</p> <p data-bbox="466 1134 911 1253"><i>Section 97</i>—Estimates of expenditure and income of the Transport Undertaking to be prepared annually by Transport Manager.</p> <p data-bbox="466 1260 911 1351"><i>Section 98</i>—Budget estimate "B" to be prepared by Transport Committee.</p>

Name of the Act	Budgetary Powers and Control
III—	<p data-bbox="422 182 855 268"><i>Section 99</i>—Fixing of rate of taxes by Corporation on or before 20th February.</p> <p data-bbox="422 287 855 539"><i>Section 100</i>—Final adoption of budget estimates by the Corporation. If budget estimates are not adopted by the Corporation on or before 31st March, the estimates adopted by the Standing Committee or Transport Committee to have effect until so adopted.</p> <p data-bbox="422 558 855 1001"><i>Section 101</i>—Corporation may increase amount of budget grants and make additional grants on the recommendation of the Standing Committee but not so that the estimated balance at the close of the year exclusive of the balance, if any, of any special fund shall be reduced below one lakh of rupees or such other amount as may have been fixed for the time being by the Corporation in the case of either the Municipal fund or the transport fund.</p> <p data-bbox="422 1019 855 1172"><i>Section 102</i>—Standing Committee or the transport committee has the power to sanction the expenditure of unexpended budget grant during the next two following years.</p> <p data-bbox="422 1190 855 1336"><i>Section 103</i>—Reduction in and transfers from one budget head to another or within a budget head shall be made in accordance with the rules.</p>

Name of the Act	Budgetary Powers and Control
III—	<i>Section 104</i> —Readjustment of income and expenditure to be made by the Corporation during course of official year whenever necessary.
IV. The Delhi Municipal Corporation Act, 1957.	<p>(a) Adoption of budget estimates on or before the 31st of March for the ensuing year.</p> <p>(b) Rates to be determined on or before 15th February and shall not be subsequently altered for the year for which they have been fixed.</p> <p>(c) Budget estimates form as may be approved by the Standing Committee.</p> <p>(d) The Corporation has the power to alter the budget estimates—(i) increase the amount under each head, make additional budget grant, transfer amount from one head to another and reduce the budget grant under any land.</p> <p>(e) Every increase in a budget-grant made in any year shall be deemed to be included in the budget estimates finally adopted for the year.</p> <p>(f) Standing Committee has the power to reduce the amounts of a budget grant or sanction transfer within a budget-grant but if the reduction exceeds five hundred rupees it must be reported to the Corporation.</p> <p>(g) Commissioner has the power to make transfer within a minor hand</p>

Name of the Act	Budgetary Powers and Control
IV—	<p data-bbox="376 165 822 297">if it does not exceed five hundred rupees. If it exceeds five hundred rupees then it must be reported about to the Standing Committee.</p> <p data-bbox="376 311 822 501"><i>Section 111</i>—Corporation has the power to readjust income and expenditure, during the year either by reduction of expenditure or increase of revenues by supplementary taxation.</p> <p data-bbox="376 515 822 705"><i>Section 112</i>—There is a provision for unexpended budget grant to be utilised during the next two following years for the completion of the purpose or object for which it was originally made.</p>
V. The Calcutta Municipal Act, 1951.	<p data-bbox="376 751 822 972"><i>Section 126</i>—Commissioner to lay, before the 15th of December each year, before the Standing Finance Committee annual estimates of expenditure receipts and balances and statement of proposed taxes for approval.</p> <p data-bbox="376 986 822 1376"><i>Section 127</i>—The Standing Committee on or as soon as may be after 15th December consider the estimates and proposal submitted and then frame budget estimates. The Commissioner shall cause the Budget Estimates as finally approved by the Standing Finance Committee to be printed and shall not later than 10th February forward a copy to the councillors and alderman. The Budget Estimates</p>

Name of the Act	Budgetary Powers and Control
V—	<p data-bbox="490 184 967 491">then shall be placed on 15th February or as soon as possible thereafter, before the Corporation. The Corporation may refer it back for further consideration to the Standing Finance Committee or adopt budget estimates on or before the 22nd day of March in each year.</p> <p data-bbox="490 531 964 599"><i>Section 128</i>—Power of Corporation to alter budget grants.</p> <p data-bbox="490 639 964 739"><i>Section 129</i>—Power of Corporation to readjust income and expenditure during the year.</p> <p data-bbox="490 779 967 1372"><i>Section 130</i>—Exercise of functions to be subject to sanction of the necessary expenditure. Such expenditure, so far as it is to be incurred in the year in which such power is exercised or duty performed shall be provided for the exercise of such power or the performance of such duty involves or is likely to involve expenditure for any period or at any time after the close of the said year, liability for such expenditure shall not be incurred with only one exception—that is the expenditure which is covered by a current budget-grant and is of non-recurring nature.</p>

Name of the Act	Budgetary Powers and Control
VI. The Uttar Pradesh Nagar Mahapalika Adhinyam Act, 1959.	<p><i>Section 146</i></p> <p>(a) Budget estimates of income and expenditure for the next financial year to be prepared by Mukhya Nagar Adhikari and presented before the Executive Committee on or before the 10th December for indebted Mahapalikas and 10th January for other Mahapalikas.</p> <p>(b) After considering the estimates the executive committee shall submit the same to Mahapalika with or without modification by 15th of January for indebted Mahapalikas and 15th of February otherwise.</p> <p>(c) Mahapalika shall finally adopt the budget before March 1st for indebted Mahapalikas and before the beginning of the year to which they relate otherwise and submit copies to the State Government.</p> <p>(d) If Mahapalika has not finally adopted the budget estimates before the commencement of the financial year, budget estimates prepared by the Mukhya Nagar Adhikari or if Executive Committee has submitted the budget estimates such budget estimates shall be deemed to be budget estimates until action has been taken by the Mahapalika.</p> <p><i>Section 147—Adoption of revised budget estimates after 1st September, for indebted Mahapalikas and</i></p>

Name of the Act	Budgetary Powers and Control
VI—	<p data-bbox="516 165 957 225">after 1st October for other Mahapalikas.</p> <p data-bbox="516 251 957 379"><i>Section 148</i>—Determination of rates of taxes before 15th February for indebted Mahapalikas and 15th March for other Mahapaliks.</p> <p data-bbox="516 401 957 658"><i>Section 149</i>—On recommendation of the Executive Committee, the Mahapalika may increase amount of budget grant and make additional grant keeping in view that the estimated cash balance did not reduce below the amount prescribed.</p> <p data-bbox="516 679 957 868"><i>Section 150</i>—For alteration in budget estimates some procedure has to be adopted. Only in case of indebted Mahapalika confirmation by the State Government is required.</p> <p data-bbox="516 889 957 1146"><i>Section 152</i>—When in the opinion of the State Government the condition of indebtedness of Mahapalika is such as to make the control of the State Government over its budget desirable, a Mahapalika may be declared as indebted mahapalika by notification.</p>
VII. The Madhya Pradesh Municipal Corporation Act, 1956.	<p data-bbox="526 1193 964 1286"><i>Section 94</i>—Only some covered by a budget grant to be expended from the Municipal fund.</p> <p data-bbox="526 1293 964 1353"><i>Section 97</i>—Estimates of income and expenditure to be prepared</p>

Name of the Act	Budgetary Powers and Control
VII—	<p data-bbox="384 169 829 298">annually by Commissioner on or before 30th November to submit the same before the Standing Committee for approval.</p> <p data-bbox="384 315 829 543"><i>Section 98</i>—Consideration by Corporation on or before the 15th of February. If estimates not adopted by 31st of March the estimates recommended by the Standing Committee to have effect till Corporation adopts estimates.</p> <p data-bbox="384 557 829 651"><i>Section 99</i>—Power of Standing Committee to reduce or transfer budget grants.</p> <p data-bbox="384 662 829 721"><i>Section 100</i>—Power of Corporation to alter budget grants.</p> <p data-bbox="384 737 829 866"><i>Section 101</i>—Power of Corporation to readjust income and expenditure during the year and supplementary taxation.</p>
VIII. Kerala Municipal Corporation Act, 1961.	<p data-bbox="384 914 829 1239"><i>Section 155</i>—Estimates of expenditure and income for the ensuing year to be prepared annually by the Commissioner on or before 15th January and submitted to the Standing Committee. If it is in his opinion necessary or expedient to vary taxation or to raise loans, shall submit his proposals in regard thereto.</p> <p data-bbox="384 1253 526 1281"><i>Section 156</i></p> <p data-bbox="384 1292 829 1351">(a) The Standing Committee on Taxation and Finance shall on</p>

Name of the Act

Budgetary Powers and Control

VIII—

or so soon as may be after 15th January shall frame a budget estimate of income and expenditure of the Corporation for the next year.

- (b) The commissioner shall cause the budget estimate, as finally approved by the Standing Committee, to be printed and shall, not later than the 15th February forward a copy to each councillor.

Section 157—Consideration of budget estimated by the Council at a meeting held in the first week of March.

Section 158—The Council may refer the budget estimate back to the Standing Committee for further consideration and resubmission within a specified time or adopt the budget estimate—or any revised budget estimates submitted to it, either as it stands, or subject to such alteration as it deems expedient.

Section 159—Council shall finally pass the budget estimate before the beginning of the year to which it relates and forthwith submit a copy thereof to the Government.

Section 160—Council may pass supplemental budget on the recommendation of the Standing Committee.

Name of the Act	Budgetary Powers and Control
VIII—	<i>Section 161—</i>
	<p>(a) The Standing Committee may on the recommendation of the Commissioner or otherwise reduce the amount of a budget grant or transfer and add the amount to a portion of one budget grant to other budget grant.</p> <p>(b) Aggregate sum of the budget grants adopted by the Council shall not be increased except by the Council.</p> <p>(c) Every reduction or transfer shall be brought to the notice at its next meeting. If the reduction or transfer amount exceeds five hundred rupees, council may pass order as it thinks fit which shall be incumbent on the Standing Committee to give effect to such order.</p>
	<i>Section 162—</i> Readjustment of income and expenditure to be made by the Corporation during the course of the official year whenever necessary.
IX. The Hyderabad Municipal Corporation Act, 1955.	<i>Section 182—</i> On or before 10th of November the Commissioner shall place before the Standing Committee an estimate of expenditure, balance receipt and income and statement

Name of the Act	Budgetary Powers and Control
IX—	<p data-bbox="511 169 959 229">of proposal as to taxation for approval.</p> <p data-bbox="504 246 959 501"><i>Section 184</i>—Budget estimates to be prepared by the Standing Committee as soon as may be after 10th November and getting them printed not later than 15th December after getting it finally approved by the Standing Committee and sending copies to the Councillors.</p> <p data-bbox="504 518 723 543"><i>Section 185-187</i>—</p> <ul style="list-style-type: none"> <li data-bbox="504 560 959 716">(a) Laying of budget estimates prepared by Standing Committee before the Corporation some time in January not later than the tenth. <li data-bbox="504 725 959 781">(b) Determination of rates of taxes on or before 20th February. <li data-bbox="504 789 959 887">(c) Corporation may refer the budget estimate back to the Standing Committee. <li data-bbox="504 896 959 956">(d) Budget estimates are finally adopted by the Corporation. <p data-bbox="504 972 723 998"><i>Section 188-191</i>—</p> <ul style="list-style-type: none"> <li data-bbox="504 1014 959 1103">(a) Total sum entered under a major head on expenditure side termed "Project Grant". <li data-bbox="504 1111 959 1209">(b) Corporation may increase amount of budget grants and make additional grants. <li data-bbox="504 1218 959 1348">(c) Unexpended budget grants may get the sanction of the Standing Committee during the next two following years for the

Name of the Act	Budgetary Powers and Control
IX—	completion of the purpose or object for which the grant was made.
	(d) Corporation on the recommendation of the Standing Committee, during a financial year may sanction transfer of and from one grant to another. The Commissioner may sanction transfers upto 5,000 rupees but every transfer exceeding Rs. 500 shall be reported to Standing Committee for instructions. Every transfer exceeding Rs. 5,000 by the Standing Committee has to be reported to Corporation.
	<i>Section 192</i> —Readjustment of income and expenditure to be made by the Corporation during the course of financial year.
X. The City of Bangalore Municipal Corporation Act, 1949.	<i>Section 163</i> —Estimates of expenditure and income to be prepared annually by the Commissioner on or before fifteenth of January and to be placed before the Standing Committee.
	<i>Section 164</i> —
	(a) Budget estimates to be prepared by the Standing Committee on taxation and finance, or as soon as may be after the fifteenth of January.

Name of the Act	Budgetary Powers and Control
X—	<p data-bbox="495 182 964 411">(b) The Commissioner shall cause the budget estimates as finally approved by the Standing Committee to be printed and shall, not later than the 1st February forward a printed copy thereof to each councillor.</p> <p data-bbox="495 434 964 562"><i>Section 165</i>—Consideration of budget estimate by the Corporation at a meeting in the first week of February.</p> <p data-bbox="495 579 964 736"><i>Section 166</i>—Corporations free to pass the budget as it is or may refer back to the Standing Committee for alteration and modifications.</p> <p data-bbox="495 762 667 791"><i>Section 167</i>—</p> <p data-bbox="495 808 964 965">(a) Obligation to pass budget at least three weeks before the beginning of the year and shall forthwith submit a copy thereof to the Government.</p> <p data-bbox="495 991 964 1290">(b) Government may sanction the budget in its entirety or subject to such modifications as it thinks fit. Provided that if within two months of the date of receipt of the budget the government do not communicate any orders thereon, the budget shall be deemed to have been sanctioned by the Government.</p> <p data-bbox="495 1316 964 1376"><i>Section 168</i>—Corporation may pass supplemental budget.</p>

Name of the Act	Budgetary Powers and Control
X—	<p><i>Section 169</i>—Standing Committee may reduce and transfer budget grants. If reduction or transfers of an amount exceeding Rs. 500 the corporation may pass such orders as it thinks fit and it shall be incumbent on the Standing Committee and the Commissioner to give effect to the said order.</p> <p><i>Section 170</i>—Readjustment of income and expenditure to be made by the Corporation during the course of the official year whenever necessary.</p>
<p>XI. The Patna Municipal Corporation Act, 1951.</p>	<p><i>Section 94</i>—</p> <p>(a) Preparation of budget estimates on or before 10th January and laying it before Standing Committee.</p> <p>(b) Submission by the Standing Committee to the Corporation by 15th February after making modifications and additions if necessary. In case Standing Committee fails to submit the estimates by 15th February, the Chief Executive Officer shall submit directly to the Corporation.</p> <p>(c) Rate-payer is free to inspect it and make suggestions.</p>

Name of the Act	Budgetary Powers and Control
XI—	<p data-bbox="503 197 899 454">(d) Final adoption by the Corporation after such revision as may appear requisite before the beginning of the year to which they relate and shall submit copies to the State Government.</p> <p data-bbox="503 468 899 625">(e) If the Corporation is indebted to the Government, it must have the confirmation of the State Government.</p> <p data-bbox="562 639 906 1058"><i>Section 95—Power of Standing Committee to reduce or transfer budget grants under the same major head. If the amount exceeds five hundred rupees the Corporation may pass order as it thinks fit and it shall be incumbent on both the Standing Committee and the Chief Executive Officer to give effect to the said order.</i></p> <p data-bbox="513 1072 702 1100"><i>Section 96-97—</i></p> <p data-bbox="513 1108 909 1365">(a) Power of Corporation to alter budget grants from one major head to another or increase the grant of any budget grant or make additional budget grant for meeting special unforeseen requirement but not</p>

Name of the Act

Budgetary Powers and Control

in such a way as to bring the estimated cash balance at the close of the year below the prescribed amount.

- (b) Power of Corporation to readjust income and expenditure during the year if it appears that the year's income is not proportioning to the expenditure. It may either diminish the sanctioned expenditure or have recourse to supplementary taxation or to an increase of rates or adopt all or any of them.
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ANNEXURE—XII

BORROWING POWERS

Name of the Act	Borrowing Powers
1. The Madras City Municipal Act, 1919.	<p><i>Section 142.</i>—The Council may, in pursuance of any, resolution passed at a special meeting borrow by way of debenture or otherwise on the security of all or any of the taxes, duties, fees and dues authorised by or under this Act for the construction of Works, acquisition of lands and buildings, slum clearance and construction of tenements, or to pay off any debt due to the Government or to repay a loan previously raised under its Act; Provided that—(2) No loan shall be raised without the previous sanction of the State Government or without previous publication of the application under the Local Authorities Loans Act 1914 and the rules issued thereunder, (3) the amount of loan, the rate of interest and the terms including the date of floatation, the time and method of repayment and the like shall be subject to the approval of the State Government. If any portion of the money borrowed is to be applied for any purpose other than for which it has been borrowed, previous sanction of the State Government is required.</p> <p><i>Section 143.</i>—The time for repayment of any money shall in no case exceed</p>

Name of the Act

Borrowing Powers

I—

sixty years, and the time for the repayment of any money borrowed for the purpose of discharging any previous loan shall not except with the express sanction of the State Government extend beyond the unexpired portion of the period for which such previous loan was sanctioned.

Section 144—Borrowing powers shall be limited so that the sums payable annually for interest and for the maintenance of the sinking funds as hereinafter provided, and for interest and repayment of any sums borrowed otherwise shall not except with the express sanction of the State Government exceed twelve and a half per cent of the annual value of buildings and lands as determined under Chapter V.

Section 145.—All debentures issued under this chapter shall be in such form as the Council, with the previous sanction of the State Government, may determine and shall be transferable in such manner as shall be therein expressed.

Section 148.—Maintenance and investment of sinking funds.

Section 149.—Application of sinking fund towards the discharge of the loan or part thereof for which such fund was created and until such loan is discharged shall not apply the same for any other purpose.

Name of the Act	Borrowing Powers
I—	<p data-bbox="459 222 966 283"><i>Section 151.</i>—Power of Corporation to consolidate loans.</p> <p data-bbox="459 310 966 406"><i>Section 152.</i>—Priority of payments for interest and repayment of loans over other payments.</p> <p data-bbox="459 423 966 519"><i>Section 153.</i>—Attachment of municipal fund for recovery of money borrowed from Government.</p>
II. City of Bombay Municipal Corporation Act, 1888.	<p data-bbox="459 560 966 656"><i>Section 106.</i>—Power to borrow from central or provincial government or other persons, for the purpose of —</p> <p data-bbox="459 663 966 760">(a) defraying any costs, charges or expenses incurred in the execution of this Act.</p> <p data-bbox="459 767 966 828">(b) discharging any loan contracted under this Act.</p> <p data-bbox="459 835 966 896">(c) making good any deficit in budget estimate 'B' framed under Section 126.</p> <p data-bbox="459 904 966 1000">(d) generally carrying out the purpose of this Act including the advance of loans under section 354.</p> <p data-bbox="459 1026 966 1400"><i>Section 107.</i>—If any new loan shall be contracted, the same shall be subject, as regards payment and security and in every other respect, to the same provisions as are herein before contained in respect of the consolidated loan save only that the rate of interest, the period of repayment and the number and amount of instalments shall, in the case of any such new loan, be fixed by the Central Government</p>

Name of the Act

Borrowing Powers

II—

or as the case may be, the provincial government.

Section 108.—Mortgage of taxes or immovable property for borrowing and reborrowing purposes.

Section 109.—Provisions as to exercise of borrowing powers—

(1) Money shall not be borrowed for the execution of any work other than a permanent work—spread over a term of years;

(2) The sum borrowed for any purpose other than discharging obligations arising out of transfer of power of trustees to the Corporation shall not exceed in the whole double the rateable value of the premises in the city assessable, as hereinafter provided, to property taxes; and

(3) the sum borrowed for the purpose of discharging any of the obligations arising out of transfer of power of the Board of Trustees to the Corporation, including the balances of all outstanding loans and debts borrowed by the Board of Trustees and by the Corporation for discharging the aforesaid obligations, shall not exceed in the whole double the rateable value of the premises in the city assessable, as hereinafter provided, to property taxes; and the sum borrowed for making good any deficit in budget estimate 'B' framed under Section 126 shall not

Name of the Act	Borrowing Powers
II—	<p data-bbox="464 241 961 307">in any year exceed twenty lakhs of rupees.</p> <p data-bbox="467 321 961 489">(4) the money may be borrowed for such time, not exceeding sixty years, as the Corporation with the sanction of the provincial government, determine in each case.</p> <p data-bbox="467 503 961 736">(5) the Corporation shall either pay off the money so borrowed, within the period sanctioned, by equal, annual instalments of principal, or of principal and interest, or in such other manner as may be approved by the provincial government.</p> <p data-bbox="467 751 961 1253">(6) the Corporation may at any time apply the whole or any part of a sinking fund set apart under this section in or towards the discharge of the moneys for the repayment of which the fund has been established. Provided that they pay into the fund each time that interest would have been received by the Corporation in respect of sinking fund or the part of the sinking fund so applied, and accumulate, until the whole of the money borrowed are discharged, a sum equivalent to the interest which would have been so received;</p> <p data-bbox="467 1268 961 1405">(7) the investment every year of any sum set apart as portion of the principal of a sinking fund shall be made within fifteen days after the day on</p>

Name of the Act

Borrowing Powers

II—

which the second half-yearly payment of interest is due by the Corporation in respect of loan for repayment of which such sinking fund is established; and the re-investment of any sum received by the Corporation on account of interest on moneys, appertaining to a sinking fund already invested, and the investment of any sum payable into the fund under clause (3) as the equivalent of interest which the corporation would have received, if the sinking fund or a part thereof had not been applied in any manner authorized by the said clause, shall be made within one month from the day on which such interest is received or from the day on which such interest would have been received, as the case may be; provided that during the year in which the loan for repayment of which a sinking fund has been established is due for repayment, the same to be set apart as portion of the principal of such sinking fund and the sum received on account of interest on moneys forming part of such sinking fund may be retained by the Corporation in such form as they think fit.

(8) Where money is borrowed for the purpose of discharging a previous loan, the time for repayment of the money so borrowed shall not, unless

Name of the Act	Borrowing Powers
II—	<p data-bbox="515 234 977 462">with the sanction of the provincial government extend beyond the unexpired portion of the period for which the original loan was sanctioned and shall in no case be extended beyond the period of sixty years from the date of the original loan.</p> <p data-bbox="515 472 988 568"><i>Section 109-A.</i>—Investment of sinking fund and surplus moneys in debentures issued by the Corporation.</p> <p data-bbox="515 582 977 711"><i>Section 109-B.</i>—Corporation may with the previous sanction of the provincial government take advances from banks and grant mortgages.</p> <p data-bbox="515 725 977 853"><i>Section 109-C.</i>—Corporation to have power to borrow from banks against Government promissory notes or securities.</p> <p data-bbox="511 868 977 1162"><i>Section 110-D.</i>—The holder of any debenture issued by the Board of Trustees may obtain in exchange therefore, upon such terms as the Corporation shall from time to time determine a debenture in any other form which the Corporation may, with the previous consent of the provincial government prescribe.</p> <p data-bbox="511 1176 967 1370"><i>Section 110-DD.</i>—Issue of stock-certificates by the Standing Committee, which shall be in such form as the Corporation with the previous consent of the provincial Government shall from time to time determine.</p>

Name of the Act	Borrowing Powers
<p>III. The Bombay Provincial Municipal Corporation Act, 1949.</p>	<p><i>Section 109.</i>—Powers of Corporation (with the previous sanction of the State Government) to borrow, reborrow and take up at interest, by the issue of debentures or otherwise on the security of any immovable property, or of all the taxes or of any tax which it is authorised to levy for the purpose of the Act or the Transport undertaking, or of all or any of these securities—for the purpose of—</p> <p>(a) defraying any costs, charges or expenses, incurred in the execution of this Act;</p> <p>(b) for discharging any loan contracted under this Act;</p> <p>(c) generally for carrying out the purposes of this Act, including the advance of loans authorised thereunder:</p> <p>Provided that—no loan shall be raised for the execution of any work other than a permanent work; no loans shall be raised unless the provincial Government has approved the terms and method by which the loan is to be raised and repaid; the period within which loan is to be repaid shall not exceed sixty years, and in case of a loan raised for repayment of a previous loan, in no case extend beyond the period of sixty years from the date on which the original loan was raised.</p>

Name of the Act	Borrowing Powers
III—	<p data-bbox="498 237 952 329"><i>Section 110.</i>—Power of Corporation to borrow from banks against Public Securities.</p> <p data-bbox="498 348 952 572"><i>Section 111.</i>—Every loan shall be repaid within the approved time by payment from a sinking fund/by equal payments of principal and interest/by equal payments of principal/by annual drawings if such method was in operation.</p> <p data-bbox="498 591 952 685"><i>Section 114.</i>—Investment of sinking fund and surplus money in debentures issued by Corporation.</p> <p data-bbox="498 704 952 798"><i>Section 117.</i>—Attachment of Municipal fund or transport fund in default of repayment of loan.</p> <p data-bbox="498 816 952 941"><i>Section 118.</i>—Debentures to be used in such form as the Corporation may with the previous sanction of the State Government determine.</p> <p data-bbox="498 945 952 1071"><i>Section 119.</i>—Coupons attached to debentures to bear signature of chairman of Standing Committee and Commissioner.</p> <p data-bbox="498 1089 952 1149"><i>Section 126</i>—(1) Annual statement to be prepared by Commissioner.</p> <p data-bbox="498 1168 952 1356">(2) Every such statement shall be laid before a meeting of the Corporation and shall be published in the official gazette and a copy shall be sent to the provincial Government and to the Accountant General, Bombay.</p>

Name of the Act	Borrowing Powers
IV. The Delhi Municipal Corporation Act, 1957.	<p data-bbox="439 225 883 417"><i>Section 185—</i>(a) The Corporation may, in pursuance of any resolution passed by it, borrow by way of debenture or otherwise on security of all or any of the taxes, any sums of money which may be required—</p> <ul style="list-style-type: none"> <li data-bbox="439 431 702 459">(a) for acquiring land; <li data-bbox="439 466 778 494">(b) for erecting any building; <li data-bbox="439 501 871 623">(c) for the execution of any permanent work, if the cost of carrying out ought to be spread over a term of years; <li data-bbox="439 630 871 683">(d) to pay off any debt due to Government; <li data-bbox="439 690 868 718">(e) to repay a loan raised previously; <li data-bbox="439 725 871 813">(f) for any other purpose for which the corporation is authorised to borrow: <p data-bbox="430 830 868 1117">provided that—(b) No loan shall be raised without the previous sanction of the Central government or without previous publication of the application for sanction; the amount of loan, the rate of interest and the terms, the time and method of repayment shall be subject to the approval of the central government.</p> <p data-bbox="426 1138 864 1233"><i>Section 186—</i>The time for repayment of money borrowed under Section 185 shall in no case exceed sixty years.</p> <p data-bbox="426 1247 864 1337"><i>Section 190—</i>(a) Maintenance of sinking fund for repayment of money borrowed.</p>

Name of the Act	Borrowing Powers
IV—	<p data-bbox="467 243 943 376">(b) All money to be invested in public securities by the Commissioner and reported to the Corporation within fifteen days.</p> <p data-bbox="467 394 940 457"><i>Section 193.</i>—(a) Power of corporation to consolidate loans.</p> <p data-bbox="467 474 938 575">(b) Terms and rates to be fixed with the prior approval of the central government.</p>
V. The Calcutta Municipal Act, 1951.	<p data-bbox="456 609 943 1427"><i>Section 131.</i>—The Corporation may in pursuance of a resolution passed at a meeting, raise a loan by the issue of debentures or otherwise on the security of the consolidated rate, or of all or any of the taxes, fees and dues authorised by this Act, of any sums of money which may be required: (a) for the construction of works under this Act, or; (b) for the acquisition of land, or; (c) to pay off any debt due to government or (d) to repay a loan raised under this Act, or (e) for the acquisition of a public utility concern, under the provision of this Act: provided, no loan shall be raised without the previous sanction of the State Government. The rate and terms to be fixed subject to the approval of the State Government but in no case the period within which a loan is to be repaid shall exceed sixty years. No portion of the loan shall be used for any</p>

Name of the Act

Borrowing Powers

V—

purpose other than for which it was borrowed and also for the payment of salaries and allowances to the municipal officer or servants other than those who are exclusively employed upon the works for the construction of which the money was borrowed.

Section 132.—The Corporation shall, at a meeting to be held on or before the 22nd March each year, after considering the recommendations of the Standing Finance Committee in this behalf, determine, subject to the provisions of this Act, what sums of money shall be borrowed under Section 131 in the next ensuing year.

Section 133.—Power of the Corporation to open credit account with a bank.

Section 134.—The borrowing powers of the corporation shall be limited so that sums payable under the Act during any year for interest and for the maintenance of sinking funds shall not exceed ten per cent on the annual rateable value of land and buildings as determined under Chapter XI.

Section 135.—Previous sanction of the State Government is required for issuing debentures.

Section 136.—Signature of the Commissioner on all coupons attached to debentures.

Name of the Act	Borrowing Powers
V—	<p data-bbox="496 218 958 411"><i>Section 139</i>.—Repayment of loans within the approved time either from the sinking fund; or partly from the sinking fund and partly from money borrowed for the purpose under Section 131.</p> <p data-bbox="496 424 958 515"><i>Section 140</i>.—Establishment and maintenance of sinking fund for loans.</p> <p data-bbox="496 527 958 655"><i>Section 141</i>.—With the permission of the State Government, the Corporation may discontinue payment into sinking fund.</p> <p data-bbox="496 662 958 851"><i>Section 143</i>.—All securities and cash held in any sinking fund (loans) shall vest in the Corporation for the purpose of the repayment of the loan in respect of which such sinking fund was established.</p> <p data-bbox="496 858 958 915"><i>Section 144</i>.—Power of Corporation to consolidate loans.</p> <p data-bbox="496 928 958 1153"><i>Section 145</i>.—Time for repayment of money borrowed to extinguish previous loan shall not, except with the express sanction of the State Government, extend beyond the unexpired portion of the period for which such previous loan was sanctioned.</p> <p data-bbox="496 1166 958 1359"><i>Section 146</i>.—Investment of money paid into sinking fund in Government securities, securities guaranteed by the controller any State Government, Calcutta Municipal debentures, debentures issued by the Trustees for</p>

Name of the Act	Borrowing Powers
V—	<p data-bbox="441 230 895 329">the Improvement of Calcutta, or debentures issued by the Commissioners for the Port of Calcutta.</p> <p data-bbox="441 343 895 442"><i>Section 147.</i>—Power of Corporation to reserve a portion of loan-debenture for investment of sinking fund.</p> <p data-bbox="441 457 895 655"><i>Section 149.</i>—(i) Annual statement to be prepared by the Commissioner; (ii) Every such statement shall be laid before a meeting of the Corporation and published in the official gazette.</p> <p data-bbox="441 669 895 768"><i>Section 150.</i>—Priority of payment for interest and repayment of loans over other payments.</p> <p data-bbox="441 783 895 911"><i>Section 152.</i>—Attachment of Municipal Fund for recovery of money borrowed from the State Government.</p> <p data-bbox="441 926 895 1025"><i>Section 153.</i>—Attachment of Municipal Fund for securing payment into Sinking Fund.</p>
VI. The Uttar Pradesh Nagar Mahapalika Adhiniyam, 1959.	<p data-bbox="453 1065 909 1394"><i>Section 154.</i>—(a) Power to borrow with the previous sanction of the State Government by the issue of debentures or otherwise on the security of any immovable property vested in the Mahapalika or proposed to be acquired by it, or if all or any taxes, duties, tolls cesses, fees and dues which it is authorised to levy or of all or any of the securities.</p>

Name of the Act	Borrowing Powers
VI—	<p data-bbox="467 254 917 444">(b) No loan for the execution of any work other than a permanent one spread over a term of years. The period within which the loan is to be repaid should in no case exceed thirty years.</p> <p data-bbox="467 458 917 939">(c) No portion of the sum borrowed to be utilised without the sanction of the State Government on items other than for which they are borrowed and no portion of the money shall be spent on payment of salaries and allowances of any Mahapalika employee other than those who are exclusively employed upon the work for construction of which money was borrowed or for meeting expenditure of recurring nature or for those employed for the preparation of plans and estimates or supervision or maintenance of accounts.</p> <p data-bbox="467 953 917 1079"><i>Section 155.</i>—Power to borrow against public securities—in case of indebted Mahapalikas, sanction of the State Government is required.</p> <p data-bbox="467 1093 917 1150"><i>Section 156.</i>—Loans to be repaid within the time approved.</p>
VII.—The Madhya Pradesh Municipal Corporation Act, 1956.	<p data-bbox="467 1186 917 1378"><i>Section 102.</i>—Power of Corporation to borrow money in pursuance of a resolution passed at a special meeting convened for the purpose, by the issue of debentures or otherwise on the security of the immovable</p>

Name of the Act

Borrowing Powers

VII—

property or of all or any taxes, duties, tolls, cesses, fees and dues authorised by the Act or of both the immovable property and all or any taxes, duties, tolls, cesses, fees and dues for the construction of works, acquisition of land, for the repayment of a loan, or generally for carrying out the purposes of this Act, including the advance of loans authorised thereunder. Provided that no loans shall be raised without the previous sanction of the Government. Even the terms upon the period within and the method by which the loan is to be raised and repaid, shall be subjected to the approval of the Government and the period within which the loan is to be repaid shall in no case exceed fifty years. The amount of the loan, period terms, method of repayment shall be notified in the Gazette by the Government.

Section 103.—Power of Corporation to open credit or cash account with a bank.

Section 104.—Borrowing powers shall be limited so that the sums payable under the Act shall not at any time exceed together with the balances of all the outstanding loans and debts due by the Corporation in the whole double the annual value of the lands

Name of the Act	Borrowing Powers
VII—	<p data-bbox="474 230 941 292">and buildings in the City as defined in Section, 138.</p> <p data-bbox="474 302 941 503"><i>Section 106.</i>—All coupons attached to the debentures issued under this Act shall bear the signatures of the Chairman of the Standing Committee and the Commissioner on behalf of the Corporation.</p> <p data-bbox="474 513 941 748"><i>Section 113.</i>—Every loan to be repaid within the time approved either from sinking fund or by equal payments of principal and interest or by equal payments of principal or partly from the sinking fund and partly from money borrowed.</p> <p data-bbox="474 758 941 821"><i>Section 115.</i>—Power of Corporation to consolidate loans.</p> <p data-bbox="474 831 941 893"><i>Section 117.</i>—Power of Corporation to investment in its own debentures.</p> <p data-bbox="474 904 664 930"><i>Section 121-122</i></p> <p data-bbox="474 940 941 1003">(a) Attachment of Municipal Fund in default of payment of loan.</p> <p data-bbox="474 1013 941 1075">(b) Attachment of Municipal Fund for securing payments.</p> <p data-bbox="474 1086 941 1236"><i>Section 123.</i>—Annual statement to be prepared by Commissioner and the same to be paid before the meeting of the Corporation and a copy sent to the Government.</p>
VIII.—Kerala Municipal Corporation Act, 1961.	<p data-bbox="474 1253 941 1413"><i>Section 143.</i>—Power of Corporation to borrow money by way of debentures or otherwise on the security of all or any of the taxes, duties, fees and dues for construction of works</p>

Name of the Act

Borrowing Powers

VIII—

or acquisition of lands and buildings, slum clearance and construction of tenements to pay off any debt due to the Government to repay loan previously raised, town improvement schemes, any public utility schemes maintained or proposed to be maintained by the Council provided that no loan shall be raised without the previous sanction of the Government. Even the amount, rate of interest and the terms including the date of floatation, the time and method of repayment and the like shall be subject to the approval of the Government.

Section 144.—Time for repayment shall in no case exceed sixty years, and the time for repayment of any money borrowed for the purpose of discharging any previous loan shall not, except with the express sanction of the Government, extend beyond the unexpired portion of the period for which such previous loan was sanctioned.

Section 145.—Borrowing power limited—sums borrowed, except with the express sanction of the Government, exceed twelve and a half per cent of the annual value of Buildings and Lands as determined under Chapter V.

Section 149.—The Corporation shall maintain sinking funds for the

Name of the Act	Borrowing Powers
VIII—	<p data-bbox="498 227 964 455">repayment of money borrowed on debentures issued and shall pay by quarterly instalments into such sinking funds such sums as will be sufficient for the repayment within the period fixed for the loan of all moneys borrowed on debentures issued.</p> <p data-bbox="498 470 954 528"><i>Section 152.</i>—Power of Corporation to consolidate loans.</p> <p data-bbox="498 543 954 637"><i>Section 154.</i>—Attachment of Municipal fund for recovery of money borrowed from government.</p>
IX. The Hyderabad Municipal Corporation Act, 1955.	<p data-bbox="498 663 964 794"><i>Section 149.</i>—Power to borrow from Central or State Government or other person with the sanction of the Government for the purpose of—</p> <p data-bbox="498 809 954 896">(a) defraying any costs charges or expenses incurred in the execution of this Act,</p> <p data-bbox="498 911 954 969">(b) discharging any loan contracted under this Act,</p> <p data-bbox="498 984 954 1042">(c) making good any deficit in budget estimate,</p> <p data-bbox="498 1057 954 1115">(d) generally, carrying out the purposes of this Act.</p> <p data-bbox="498 1129 954 1380"><i>Section 150.</i>—If any new loan shall be contracted by the Corporation under this Act with the Central or State Government, the central government/state government to fix the security rate of interest and the manner in which repayment has to be made.</p>

Name of the Act

Borrowing Powers

IX—

Section 151—Power to borrow or reborrow by mortgaging immovable property or taxes.

Section 152.—Power to borrow only for the execution of permanent work and for such time not exceeding sixty years, with the sanction of the Government. Money to be repaid within the period sanctioned by equal instalments or such other manner as approved by the Government. Where money is borrowed for the purpose of discharging a previous loan, the time for repayment of the same shall not, unless sanctioned by the government, extend beyond the unexpired portion of the period for which the original loan was sanctioned and shall in no case be extended beyond the period of sixty years from the date of the original loan.

Section 153.—Investment of sinking fund and surplus in debentures issued by the Corporation.

Section 155.—Corporation may, with the previous sanction of the Government, take advances from banks and grant mortgages.

Section 156.—Corporation to have power to borrow from banks against Government promissory notes or securities.

Name of the Act	Borrowing Powers
IX—	<p data-bbox="498 234 971 398"><i>Section 167.</i>—Annual statement to be prepared by Commissioner. Every such statement to be laid before a meeting of the corporation and to be published in official gazette.</p> <p data-bbox="498 409 971 506"><i>Section 168.</i>—Attachment of municipal fund for recovery of money borrowed from governments.</p> <p data-bbox="498 516 971 599"><i>Section 169.</i>—Municipal fund to be utilised for recovery of money borrowed from Government.</p>
X. The City of Bangalore Municipal Corporation Act, 1949.	<p data-bbox="498 634 640 663"><i>Section 151.</i></p> <p data-bbox="498 674 971 1108">(a) The corporation may, in pursuance of any resolution passed at a special meeting, borrow by way of debenture or otherwise on the security of all or any of the taxes, duties, fees and dues authorised by or under this Act, any sums of money which may be required for construction work, acquisition of lands and buildings, slum clearance and construction of tenements to pay off any debt due to the Government, to repay a loan previously raised;</p> <p data-bbox="498 1118 971 1209">(b) Provided that, no loan shall be raised without the previous sanction of Government, and the</p> <p data-bbox="498 1220 971 1340">(c) Amount of loan, rate of interest, terms, time and method of repayment shall be subject to the approval of the Government.</p> <p data-bbox="498 1351 971 1415">(d) No portion shall be applied, without the previous of sanction of the</p>

Name of the Act

Borrowing Powers

X—

Government, to any purpose other than that for which it was borrowed.

Section 152.—Time for repayment of money borrowed under Section 151 shall in no case exceed sixty years, and the time for repayment of any money borrowed for the purpose of discharging any previous loan shall, not, except with the express sanction of the Government, extend beyond the unexpired portion of the period for which such previous loan was sanctioned.

Section 153.—The borrowing powers of the Corporation shall be limited so that the sums payable annually for interest and for the maintenance of the sinking funds, and for interest and repayment of any sums borrowed otherwise shall not except with the express sanction of the government, exceed ten per cent. of the annual value of buildings and lands as determined under Chapter V.

Section 154.—Debentures to be in such form as the Corporation with the previous sanction of the Government may determine and shall be transferable in such manner as shall be therein expressed and the right to sue in respect of moneys secured by any of such debentures shall vest in the holders.

Name of the Act	Borrowing Powers
X—	<p data-bbox="505 219 976 288"><i>Section 158.</i>—Application of Sinking Fund for discharge of loan.</p> <p data-bbox="505 302 976 608"><i>Section 160.</i>—Power of Corporation to consolidate loans. Terms and the rates to be fixed with prior approval of the Government and the period for the extension shall not without sanction of the Government extend beyond the farthest date within which any of the loans to be consolidated would be otherwise payable.</p> <p data-bbox="505 623 976 717"><i>Section 161.</i>—Priority of payments for interest and repayment of loans over other payment.</p> <p data-bbox="505 732 976 827"><i>Section 162.</i>—Attachment of Municipal Fund for recovery of money borrowed from Government.</p>
XI. The Patna Municipal Corporation Act, 1951.	<p data-bbox="510 856 681 885"><i>Section 98 (1)</i></p> <p data-bbox="505 892 976 1191">1. Power of Corporation in pursuance of a resolution passed at a special meeting convened for the purpose, to borrow money to the issue of debentures or otherwise on the security of the immovable property vested in the Corporation or of all or any taxes, duties, tolls, cesses, fees and dues—</p> <ul style="list-style-type: none"> <li data-bbox="567 1205 976 1263">(i) for the construction of works under this Act; or <li data-bbox="557 1271 976 1300">(ii) for the acquisition of land; and <li data-bbox="552 1307 976 1394">(iii) for the repayment of a loan raised under this Act: provided that—

Name of the Act

Borrowing Powers

XI—

2. No loan shall be raised for the construction of any work other than a permanent work, without the previous sanction of the State Government and the period within which it has to be returned shall in no case exceed fifty years.

3. No portion shall be applied to a purpose other than for which it was borrowed. Of course, with the previous sanction of the State Government part of the salaries or allowances of any municipal officer/servant employed upon the construction of such work may be paid out of the borrowed sum.

4. The amount of the loan, the period within which it shall be repaid, terms and the methods by which the loan is to be raised and repaid shall be notified by the State Government.

Section 99-102

1. Power of Corporation to open credit or cash account with a bank after getting the sanction of the State Government.

2. The borrowing powers of the Corporation shall be limited so that the Sums payable shall not at any time exceed together with the balances of all the outstanding loans and debts due by the Corporation, double the annual value of the holdings.

Name of the Act	Borrowing Powers
XI—	<p>3. Central government or State Government's sanction is required for issuing debentures and all coupons attached to debentures issued under this Act shall bear the signature of the Mayor and the Chief Executive Officer.</p> <p><i>Section 104-105</i></p> <p>1. Repayment must be within the time approved by such of the following methods as may be approved, namely, by payment from, a sinking fund, or by equal payments of principal, and interest, or by equal payments of principal, or partly from the sinking fund established under Section 105 in respect of the loan and partly from money borrowed for the purpose under clause (iii) of sub-section (1) of Section 98.</p> <p>2. Establishment and maintenance of sinking funds for such loans.</p> <p><i>Section 106.</i>—Power of Corporation to consolidate loans.</p> <p><i>Section 107.</i>—Power of Corporation to invest in government securities and Patna Municipal debentures.</p> <p><i>Section 108.</i>—Power of Corporation to invest in its own debentures.</p> <p><i>Section 112.</i>—Attachment of Municipal fund in default of repayment of loan.</p> <p><i>Section 113.</i>—Attachment of Municipal fund for securing payment.</p>

ANNEXURE—XIII

Municipal Fund

Name of the Act	Municipal Fund
I. The Madras City Municipal Act 1919.	<p data-bbox="422 329 870 487"><i>Section 139.</i>—All moneys received by the Corporation shall constitute a Municipal fund and shall be applied and disposed of in accordance with the provisions of this Act.</p> <p data-bbox="422 496 870 655"><i>Section 141.</i>—With regard to the deposit, investment and expenditure of the Municipal fund and the audit of the Municipal accounts the rules in Schedule V shall be observed.</p> <p data-bbox="422 665 870 1345"><i>Section 141-A</i>—(1) If the expenditure incurred by the State Government or by any local authority in the Presidency of Madras for any purpose authorised by or under Schedule V is such as to benefit the inhabitants of the city, the Council may make a contribution towards such expenditure. (2) The State Government may direct the Council to show cause, within a period fixed by the State Government in this behalf and not being less than one month after receipt of the order containing the direction why any contribution described in sub-section (1) should not be made. (3) If the Council fails to show cause within the said period to the satisfaction of the State Government, the State Government may direct it to make such</p>

Name of the Act	Municipal Fund
I—	contribution as they shall have and it shall be paid accordingly.
II. City of Bombay Municipal Corporation Act, 1888.	<p><i>Section 111.</i>—All moneys received by the Corporation under the provisions of this Act or of any other enactment at the time in force, or under any contract shall constitute the Municipal Fund, and which shall be held by the Corporation in Trust for the purposes of this Act.</p> <p><i>Section 112.</i>—Commissioner to receive the payments on account of the municipal fund and to lodge them in a bank.</p> <p><i>Section 113.</i>—(1) No payment more than hundred rupees shall be made by the Bank out of the Municipal fund except on a cheque signed by three persons in the manner specified below, namely:</p> <p>(a) by either the Commissioner or Deputy Commissioner or by the Chairman of the Standing Committee,</p> <p>(b) by one member of the Standing Committee who shall attend at the Chief Municipal Officer for the purpose twice a week,</p> <p>(c) by either the Chief Accountant or Deputy Accountant.</p> <p>(2) Payment of any sum due by Corporation, not exceeding one hundred rupees may be made by the Commissioner in cash, cheques for sums as in excess of the one thousand</p>

Name of the Act

Municipal Fund

II—

rupees each, signed as aforesaid, being drawn from time to time to cover such payments.

Section 114.—Deposit of portion of Municipal fund may be made with bank or agency out of Bombay when convenient.

Section 115.—Only sums covered by a budget grant to be expended from the Municipal Fund.

Section 118-A—Expenditure by the Corporation out of the Municipal Fund shall save as otherwise provided by this Act, be made within the city only, but may, by a resolution of the Corporation supported by at least fifty-four councillors, be made outside the city for any of the purposes of the Act.

Section 119.—Temporary payments from the municipal fund for works urgently required for public service.

Section 121.—Special funds may be created with the approval of Corporation.

Section 122.—Surplus moneys at the credit of the municipal fund which cannot immediately or at an early date be applied to the purposes of this Act or of any loan raised may be, from time to time, deposited at interest in the Bank of

Name of the Act	Municipal Fund
II—	Bombay or be invested in public securities.
III. The Bombay Provincial Municipal Corporations Act, 1949.	<p><i>Section 82,83.</i>—Constitution of Municipal fund. Money to be paid into the Imperial Bank of India or any other scheduled bank or an approved Co-operative Bank. The amount of money into a co-operative bank shall not exceed such amount as may be specified by the State Government.</p> <p><i>Section 84.</i>—Payments by cheques if the amount exceeds one hundred rupees or such higher amount as the Standing Committee fixes.</p> <p><i>Section 85.</i>—Deposit of portion of Municipal Fund may be made with bank or agency out of city when convenient.</p> <p><i>Section 86.</i>—No payment from municipal fund unless expenditure covered by a current budget grant and sufficient balance of the same still available. Exceptions are the following—expenditure sanctioned by the Standing Council, temporary payments under Section 90 for urgent works required in public service; refund of taxes, etc.</p> <p><i>Section 89.</i>—Expenditure, save as otherwise provided by the Act, be made within the city only, but may by a resolution supported by not less</p>

Name of the Act

Municipal Fund

III—

than half the total number of councillors, be made outside the city.

Section 90.—Temporary payment from municipal fund for works urgently required for public service.

Section 91.—The Corporation may constitute such special funds as are prescribed by rules and such other funds as may be necessary for the purposes of this Act.

Section 92.—Investment of surplus money—in public securities, etc., by the Commissioner with the sanction of the Standing Committee.

IV. The Delhi Municipal Corporation Act, 1957

Section 99.—The Municipal Fund shall be held by the Corporation in trust for the purposes of this Act subject to the provisions herein contained and shall be maintained in the following four accounts, namely—

- (a) The Electric Supply Account;
- (b) The Transport Account;
- (c) The Water Supply and Sewerage Disposal Account; and
- (d) The General Account.

Section.—100-102.—(a) Municipal fund to be kept in the State Bank of India. (b) Any payment more than hundred rupees to be made by cheque and signed by both—(1) the Chief Accountant/Officer Subordinate to him and authorised by Standing Council, and (2) Commissioner/Dy.

Name of the Act

Municipal Fund

IV—

Commissioner/Sub-ordinate to Commissioner and authorized by Standing Committee in case of general account or General Manager (Electricity) or an officer subordinate to him authorised by Delhi Electric Supply Committee in case of Electric Supply Account, or General Manager, Transport or Subordinate authorised by Delhi Transport Committee in case of Transport account, or the Commissioner or Chief Engineer (Water Supply) or Subordinate authorised by Delhi Water Supply and Sewage Disposal Committee in the case of water supply and sewage disposal account, (c) payments not to be made unless covered by budget grant.

Exceptions are the following :

Refund of taxes, repayment of Moneys belonging to contractors, sums payable under orders of the Central Government, decree compromise or sums payable as compensation, etc.

Section 106.—Temporary payments from the Municipal fund for works urgently required for the Public Service.

Section 107.—Transfer of Surplus money (not permanently) from one account to another possible, and if not transferred shall be deposited in

Name of the Act	Municipal Fund
IV—	<p data-bbox="408 204 857 298">the State Bank or any scheduled bank or be invested in public Securities.</p> <p data-bbox="408 316 857 410"><i>Section 108.</i>—Constitution of special funds for necessary purposes by the Corporation.</p> <p data-bbox="408 428 857 522"><i>Section 195.</i>—Attachment of Municipal fund for recovery of money borrowed from Government.</p>
V. The Calcutta Municipal Act, 1951.	<p data-bbox="408 554 857 781"><i>Section 115.</i>—There shall be one Municipal Fund held by the Corporation in trust for the purposes of this Act to which all moneys realised or realisable under this Act and all moneys otherwise received by the Corporation shall be credited.</p> <p data-bbox="408 792 857 886"><i>Section 116.</i>—All money payable to the credit of Municipal Fund shall be paid into the Imperial Bank of India.</p> <p data-bbox="408 902 857 1129"><i>Section 118.</i>—Payment of any sum due by the Corporation exceeding one hundred rupees shall be made by means of a cheque. Only exception is in the case of salaries where salaries upto three hundred rupees may be paid in cash.</p> <p data-bbox="408 1141 857 1332"><i>Section 119.</i>—Payments not to be made out of Municipal Fund unless covered by a budget grant and sufficient balance of such budget grant is still available notwithstanding any reduction or transfer.</p>

Name of the Act	Municipal Fund
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V—	<p data-bbox="454 209 826 238"><i>Exceptions are the following :</i></p> <p data-bbox="454 243 940 412">Refund of taxes, repayment of moneys belonging to contractors, sums payable under the decree or order ; compromise, sums payable as compensation, etc.</p> <p data-bbox="454 431 940 807"><i>Section 121.</i>—When money not covered by a budget grant is expended, commissioner shall communicate the circumstances to the Standing Finance Committee which shall recommend its suggestions to the Corporation and the latter shall take such action as shall in the circumstances appear possible and expedient for covering the amount of the additional expenditure.</p> <p data-bbox="454 826 940 958"><i>Section 122.</i>—Temporary payments from the Municipal fund for works urgently required for the public service.</p> <p data-bbox="454 977 940 1080"><i>Section 123.</i>—Special payments to the Commissioner of the Garden Reach Municipality.</p> <p data-bbox="454 1099 940 1261"><i>Section 124.</i>—Expenditure of not less than five lakhs rupees per annum on primary education of children not exceeding twelve years of age.</p> <p data-bbox="454 1280 940 1408"><i>Section 125.</i>—Investment of surplus money either at interest or in current account in the Imperial Bank of India or any other bank or banks</p>
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Name of the Act	Municipal Fund
V—	in Calcutta which may be approved by the State Government or invested in any of the securities or debentures.
VI. The Uttar Pradesh Nagar Mahapalika Adhiniyam, 1959.	<p><i>Section 139.</i>—Establishment of Mahapalika fund. Money received by Mukhya Nagar Adhikari and paid into the State Bank or such other scheduled bank or banks as the Mahapalika may with the previous sanction of the State Bank appoint. For current payments cash can be retained on directions by the Executive Committee. Special funds too can be constituted. The Mahapalika shall constitute a development fund and may also constitute special funds necessary for the purposes of this Act. The Constitution and disposal of such funds shall be effected in the manner prescribed.</p> <p><i>Section 141.</i>—Temporary payments from Mahapalika fund for works urgently required for public service on written requisition of the State Government or the prescribed Authority. Cost to be paid by the State Government and credited to the Mahapalika fund.</p> <p><i>Section 150.</i>—No expenditure to be incurred unless the item is covered by a current budget grant and if sufficient balance of such budget grant is still available.</p>

Name of the Act	Municipal Fund
VI -	<i>Section 161.</i> —Attachment of Mahapalika fund by State Government in default of repayment of loan.
VII. The Madhya Pradesh Municipal Corporation Act, 1956.	<i>Section 86.</i> —Municipal fund to be sole and to be held in trust for the purposes of this Act. <i>Section 89.</i> —Corporation may constitute special funds. The constitution and disposal of such funds shall be effected in the manner prescribed by rules. <i>Section 90.</i> —Commissioner to receive money for the municipal fund and deposit the same with the Municipal treasury. The Municipal commissioner shall deposit with the Government treasury or any scheduled or co-operative Bank in the State, any surplus funds with the Municipal Treasury which may not be required for the current charges. <i>Section 91.</i> —Payments exceeding one hundred rupees must be made by cheque, except in the case of salaries, allowances, pensions, muster payments, advances and interest money which may be made in cash payment. <i>Section 92.</i> —Commissioner with the previous approval of the Standing Committee may remit any portion of the Municipal fund to abide or other

Name of the Act	Municipal Fund
VII—	<p>agency approved by the Government and carrying on business at any place beyond the city at which it may be desirable for the Corporation to have funds in deposit.</p> <p><i>Section 93.</i>—Surplus Money at the credit of the Municipal fund may be deposited in any bank or co-operative society approved by the Government or may be invested in public securities.</p>
VIII. Kerala Municipal Corporation Act, 1961.	<p><i>Section 139.</i>—All moneys received by the Corporation shall constitute Municipal Fund and shall be applied and disposed of in accordance with the provisions of this Act or other laws.</p> <p><i>Section 141.</i>—With regard to the deposit, investment and expenditure of the Municipal fund and the audit of the Municipal account of the rules in Schedule II shall be observed.</p>
IX. The Hyderabad Municipal Corporation Act, 1955.	<p><i>Section 170.</i>—Commissioner to receive payments on account of the Municipal fund and lodge them in the State Bank.</p> <p><i>Section 171.</i>—Payment by cheque if the amount exceeds Rs. 100 and cheque to be signed by (a) Commissioner/Dy. Commissioner/Assistant Commissioner, (b) examiner of Accounts/Officer immediately subordinate to him,</p>

Name of the Act

Municipal Fund

IX—

Section 172.—(i) Only sums covered by a budget grant to be expended from municipal fund, (ii) the following items are excepted from the prohibition namely expenditure sanctioned by the Standing Committee, temporary payments under Sec. 176 for works urgently required in the public service; refund of tax repayments of moneys belonging to contractors, sums payable by way of compensation, etc.

Section 176.—Cost to be paid by the State Government and credited to the Municipal Fund. Temporary payments from the municipal fund for works urgently required for public service on the written requisition of a Secretary to the Government.

Section 177.—Corporation may constitute special funds necessary for the purpose of this Act. The constitution and disposal of such funds shall be effected in the manner prescribed.

X. The City of Bangalore Municipal Corporation Act, 1949.

Section 147.—All moneys received by the Corporation shall constitute a Municipal fund and shall be applied and disposed of in accordance with the provisions of this Act or other laws in force.

Section 149.—With regard to the deposit, investment and expenditure of

Name of the Act

Municipal Fund

X—

the Municipal fund and the audit of the municipal accounts the rules in Schedule IV shall be observed.

Section 150.—(1) Contributions to expenditure by other local authorities for expenditure incurred for any purpose authorised by or under Schedule IV and is to benefit the inhabitants of the city. (2) Government may direct to show cause within one month or whatever period after one month which is fixed by the Government, why any contribution described in sub-section (1) should not be made. (3) If Corporation fails to show cause then the Government may direct to make such contribution as they shall name and it shall be paid accordingly.

XI. The Patna Municipal Corporation Act, 1951.

Section 86.—There shall be constituted for the Corporation a fund to be called Municipal Fund held by the Corporation in trust for the purposes of this Act, subject to the provisions therein contained.

Section 87.—(a) All moneys payable to the credit of municipal Fund shall be paid to the Government Treasury. (b) With the sanction of the State Government any money accruing from any of the several funds of the Corporation which are held in deposit by any bank or banks

Name of the Act	Municipal Fund
XI—	<p data-bbox="495 244 961 771">before the commencement of the Act may be left in such deposits by the Corporation for such period as it thinks fit. (c) Corporation may invest money not required for immediate use either in Government securities or in any other form of securities or in any other form of security with State Government's approval. (d) For payment exceeding Rs. 100 it must be in the form of cheque signed as prescribed therein. For small payments which can be made in cash, cheques not in excess of one thousand rupees each may be drawn from time to time.</p> <p data-bbox="495 783 961 876"><i>Section 92.</i>—Only sums covered by a budget grant to be expended from the municipal fund.</p> <p data-bbox="495 888 961 1014"><i>Section 112-113.</i>—Attachment of municipal fund in default of repayment of loan, (2) attachment of municipal fund for securing payment.</p>

ANNEXURE XIV

Audit of Accounts

Name of the Act	Audit of Accounts
I. The Madras City Municipal Act, 1919.	<i>Section 140.</i> —The State Government shall appoint auditors of the accounts of receipt and expenditure of the Municipal fund.
II. City of Bombay Municipal Corporation Act, 1888.	<i>Section 135.</i> —Weekly scrutiny of accounts by Municipal Chief auditor and scrutiny of accounts by the Standing Committee. They shall have access to all the accounts and all records and correspondence relating thereto, and the commissioner shall forthwith furnish to the Standing Committee or the Municipal Chief auditor any explanation concerning receipts and disbursements which they may call for. <i>Section 138.</i> —A special audit may be directed by Provincial Government. The cost of any such audit shall be chargeable to the Municipal fund.
III. The Bombay Provincial Municipal Corporations Act, 1949.	<i>Section 105.</i> —Weekly scrutiny of accounts by Municipal Chief Auditor and Scrutiny of accounts by the Standing Committee. <i>Section 106.</i> —The Municipal Chief Auditor shall report to the Standing Committee any material impropriety or irregularity and furnish such information as the said committee

Name of the Act	Audit of Accounts
III—	shall from time to time require concerning the progress of the audit.
	<i>Section 107.</i> —Application of Section 105 and 106 to accounts of Transport fund.
	<i>Section 108.</i> —A special audit may be directed by the State Government.
IV. The Delhi Municipal Corporation Act, 1957.	<i>Section 204, 206.</i> —(a) Manner and form to be prescribed by regulations. (b) scrutiny of accounts to be made by Municipal Chief Auditor and reporting by the Standing Committee. Signature of not less than two members of the Standing Committee along with the Municipal Chief Auditor necessary.
	(c) Independent examination and audit possible by the Standing Committee if it thinks necessary.
	(d) Standing Committee to lay every report and statement of the views of the Municipal Chief Auditor before the Corporation and Corporation may take such actions as may deem necessary.
	(e) Delivering of report by the Auditor to the Standing Committee and Commissioner to get it printed and distributed amongst all the councillors and aldermen and also a few copies to the central Government.

Name of the Act	Audit of Accounts
IV—	<i>Section 207.</i> —Special audit at the direction of the Central Government by auditors specially appointed for the purpose.
V. The Calcutta Municipal Act, 1951.	<i>Section 155.</i> —The Municipal accounts shall be examined and audited from time to time by auditors appointed in that behalf by the State Government, which may prescribe by rules the percentage of the transactions in the Municipal accounts which shall be so audited. <i>Section 156.</i> —Report and information to be furnished by the auditors. <i>Section 157.</i> —Corporation to remedy defects and report to the State Government if there is a difference of opinion between the Corporation and the auditors, or if the Corporation does not remedy the defects or irregularity within a period considered by the Auditors to be reasonable, the matter shall be referred to the State Government and it shall be competent to the State Government to pass such orders thereon as it thinks fit. The orders of the State Government shall be final and the Corporation shall take action in accordance therewith. <i>Section 158.</i> —Publication of auditor's report with replies.

Name of the Act	Audit of Accounts
<hr/> V—	
	<i>Section 159.</i> —Powers of auditors to disallow, surcharge and charges.
	<i>Section 160.</i> —Any person from whom any sum has been certified by the auditors, may within one month after he has received or been served with the certificate, appeal to the civil court or to the State Government.
	<i>Section 161.</i> —Payments of certified sums to be made within three months.
	<i>Section 162.</i> —Costs and expenses payable out of Municipal Fund.
	<i>Section 163.</i> —If any sum is due from a Councillor, Aldermen or member of a Committee or from any officer or servant of the Corporation and is not paid by the person within the period of three months or such longer period as the State Government may allow, he shall be deemed to have vacated his seat or to have been dismissed from service of the Corporation, as the case may be, with effect from the date of an order to be made by the State Government and shall not be eligible for re-election or re-appointment until the sum due has been paid by him.
	<i>Section 164.</i> —Power of State Government to make rules regarding accounts and audit of accounts.

Name of the Act

Audit of Accounts

VI. The Uttar Pradesh
Nagar Mahapalika
Adhiniyam, 1959.

Section 142.—Monthly examination and auditing of Mahapalika account by Mukhya Nagar Lekha Parikshak and sending report to the executive committee for publishing monthly abstracts of the receipts and expenditure after getting signatures of not less than two members of the committee and the Mukhya Nagar Lekha Parikshak. Audit can be conducted independently by executive committee.

Section 143.—Special Audit by the State Government.

Section 144.—Auditors have access to all Mahapalika accounts and records, and all charges, fees and expenses necessary for the examination and audit of accounts shall be paid by the Mahapalika.

VII. The Madhya Pra-
desh Municipal
Corporation Act,
1956.

Section 125.—Accounts to be kept in a form approved by the Standing Committee.

Section 126.—Transmission of accounts to Government as soon as the accounts of the past year have been finally passed by the Corporation.

Section 127.—Annual administration report and statement of accounts by Corporation as soon as may be after the first day of April.

Section 128.—Monthly abstracts of

Name of the Act	Audit of Accounts
VII—	<p data-bbox="462 243 915 470">accounts by the Commissioner and their submission to the Standing Committee before the end of the next month. Standing Committee to have access to all the municipal accounts and records and correspondence relating to receipts and disbursements.</p> <p data-bbox="462 505 915 700"><i>Section 129-130.</i>—An auditor specially appointed by Government to examine and audit accounts of Corporation and audit report to the Standing Committee regarding impropriety or irregularity.</p> <p data-bbox="462 735 915 827"><i>Section 131.</i>—Municipal authorities to remedy defects and report to Government.</p>
VIII. Kerala Municipal Corporation Act, 1961.	<p data-bbox="462 862 915 1089"><i>Section 140.</i>—The Government shall appoint auditors of the accounts of receipt and expenditure of the Municipal fund. Such auditors shall be deemed to be public servants within the meaning of Section 21 of the Indian Penal Code.</p>
IX. The Hyderabad Municipal Corporation Act, 1955.	<p data-bbox="462 1124 915 1250"><i>Section 193.</i>—(a) Weekly scrutiny of accounts by Examiner of accounts, and reporting the same to the Standing Committee.</p> <p data-bbox="462 1285 915 1372">(b) Standing Committee may conduct independent examination and audit of the municipal accounts.</p>

Name of the Act	Audit of Accounts
IX—	<i>Section 196.</i> —Special audit by the Government auditor who may exercise any power which the Municipal examiner of Accounts may exercise.
X. The City of Bangalore Municipal Corporation Act, 1949.	<i>Section 148.</i> —The Government shall appoint auditors of the accounts of receipt and expenditure of the Municipal fund.
XI. The Patna Municipal Corporation Act, 1957.	<p><i>Section 116-119.</i>—(1) Accounts to be kept in a form approved by the Standing Committee.</p> <p>(2) Submission of accounts to Government.</p> <p>(3) Annual administration report and statement of accounts by Corporation.</p> <p>(4) Monthly abstract of accounts.</p> <p><i>Section 120.</i>—(1) Municipal fund shall be deemed to be a local fund for audit purpose.</p> <p>(2) Municipal authorities to remedy defects and report to State Government.</p> <p>(3) State Government's order to be final if there is a difference of opinion between the municipal authority and the auditor.</p>

ANNEXURE XV

State Control

I. The Madras City
Municipal Corpora-
tion Act, 1919.

Section 40.—State Government can call for records from the Council or Commissioner.

Section 41.—State Government can cause inspection to be made of any municipal department, service or work by deputing any officer.

Section 42 & 43.—State Government can direct the taking of action, in case of non-performance or performance of any duty in an imperfect, or unsuitable manner by any municipal authority, by an order, specifying the period to execute the work.

State Government can appoint a person to take action in default at expense of Corporation.

Section 44.—(1) Submission of copies of proceedings, resolutions and bye-laws to State Government.

(2) State Government can cancel resolutions and bye-laws. Provided that before taking any action under this sub-section the State Government shall communicate to the Council the grounds and fix a reasonable period for the Council or the Committee concerned to show cause against the proposal and consider its explanations and objections, if any.

Section 44A.—State Government has power to dissolve or supersede the Corporation—

(1) If, in the opinion of the State Government the Corporation is not

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competent to perform or persistently makes default in performing the duties imposed on it, or exceeds or abuses its powers, the State Government may, by notification, direct that the Corporation be dissolved and reconstituted on such dates as may be fixed or they may, if they think necessary, supersede the Corporation for a specified period not exceeding *three years* and the notification shall be laid before both houses of State Legislature.

(2) Before publishing a notification under sub-section (1) the State Government shall communicate to the Corporation the grounds on which they propose to do so, fix a period of not *less than thirty days* for the Corporation to show cause against the proposal and consider its explanation or objections, if any.

(3) In case of supersession, all or any of the functions of the Corporation, of the Mayor and of the Committees except the *Taxation Appeals Committee* may, during the period of supersession, be exercised and performed, as far as may be, and to such extent as the State Government may determine, by such person as the State Government appoint in that behalf and any such person may, if the State Government so direct receive payment for his services from the municipal fund.

(4) Nothing contained in sub-section (1) shall affect the office of the Commissioner.

II. The Bombay
Municipal Cor-
poration Act,
1888.

Section 527.—State Government can call for extracts from proceedings of the Corporation or any Committee or from any record, etc.

Section 518.—(1) If upon complaint being made to it and after such inquiry as it thinks fit to make it shall at any time appear to the State Government that provisions of certain specific sections are not being duly carried out or enforced, the State Government may make an order prescribing a period within which such provision shall be carried out.

(2) Except in case of emergency one month's show cause notice is to be given by the Government.

(3) State Government may appoint some persons for performance of duties in default of any municipal authority at expense of Corporation.

Section 519.—Power to State Government to enforce repair etc., of Vehar water works.

Section 520. — (1) Expenses of measures enforced under Section 518 and 519 are caused to be paid to the State Government by the Corporation in pursuance of the said order, in any requisition signed by a Secretary to the State Government.

(2) State Government may, by a written order authorise and direct some person to receive from the bank in which the municipal fund is lodged the sum mentioned in the said order, if within fourteen days from the delivery of any requisition, the same is not complied with.

III. The Bombay Provincial Municipal Corporation Act, 1949.

Section 450.—State Government can call for extracts from proceedings or from any record under the control of the Corporation.

Section 448.—(1) State Government can require performance of duties in default of any municipal authority by making an order prescribing a period for the performance of that duty. Provided that, except in case of emergency no such order shall be made until after the expiry of one month's show cause notice issued to the Corporation in this regard.

(2) State Government can appoint a person to take action in default at the expense of Corporation.

Section 449.—(1) Expenses of measures enforced under Section 448 are caused to be paid to the State Government by the Corporation, in pursuance of the said order, in any requisition made by the State Government.

(2) If, within fourteen days from the delivery of any such requisition, the same is not complied with the State Government may by a written order authorise and direct some person to receive from the bank in which the Municipal Fund is lodged the sums mentioned in the order.

Section 451.—*Power of State Government to suspend action under this Act—*

(1) State Government may by order in writing, suspend the execution of such resolution or order of the Corporation or of any other municipal

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authority which in their opinion is in contravention of or in excess of the powers conferred by this Act or is likely to lead to a breach of the peace or to cause injury or annoyance to the public.

(2) A copy of such order shall forthwith be sent to the Corporation by the State Government.

(3) The State Government may at any time, on representation by the Corporation or otherwise, revise, modify or revoke an order passed under sub-section (1).

Section 452.—(1) Power of State Government to supersede Corporation—in case of incompetency, persistent default or excess or abuse of powers, the State Government may, after having given the Corporation an opportunity to show cause why such order should not be made, by an order published, with the reasons thereof, in the official gazette, direct that the Corporation shall be superseded for a period to be specified in the order.

(2) All powers and duties of the Corporation, the Standing Committee and, if the State Government has directed that the members of the *Transport Committee* shall vacate office, the Transport Committee under this Act or under any other law for the time being in force shall, during the period of supersession, be exercised and performed by such person or persons as the State

III—

Government from time to time appoints in this behalf.

IV. The Delhi Municipal Corporation Act, 1957.

Section 485.—The Central Government may at any time require the Commissioner to produce any record and furnish any return, plan, report, etc.

Section 486.—Inspection—The Central Government can cause inspection or examination and report to be made of any municipal department service or work, by deputing any person in the service of Government.

Section 487.—Direction by Central Government.— (1) The Central Government may direct taking of action to its satisfaction, in case of non-performance, or performance of duty in an imperfect or unsuitable manner, or for not making adequate financial provision for the performance of any such duty by the Corporation or any municipal authority, specifying the period to execute such order. Provided that, unless the immediate execution of such order is necessary, it shall before making any direction under this section give an opportunity of showing cause to the municipal authority concerned.

(2) The decision of the Central Government shall be final on a question of policy.

Section 488.—The Central Government may provide for enforcement of direction under Section 487 at the expense of the Corporation.

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Section 489.—Power of Central Government to give directions in relation to primary schools (in respect of subjects, curricula, text books, standards and methods of teaching etc.

Section 490.—*Supersession of the Corporation.*—Power of Central Government to supersede Corporation in case of incompetency, persistent default or excess or abuse of powers after having given the Corporation a reasonable opportunity to show cause when such order should not be made, by an order published, with the reasons, thereof, in the official gazette, for such period as may be specified in the order.

(2) During the period of supersession, all powers and duties of the Corporation shall be exercised and performed by such officer or authority as the Central Government may appoint in that behalf.

(3) An order of supersession made under this Section with a statement of the reasons thereof shall be laid before each House of Parliament as soon as may be after it has been made.

V. The Calcutta Municipal Act, 1951.

Section 42.—Annual administration report by the Corporation to be submitted to the State Government in such form as it may direct.

Section 43.—The State Government may at any time require, any municipal authority to produce any record,

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to furnish any return or to furnish or obtain any report.

Section 44.—The State Government may depute any officer of Government to make inspection or examination of any municipal department or service or work and to report thereon.

Section 45.—The State Government may require Corporation to take action on any duty imposed on any municipal authority or restrain, by an order, the Corporation from performing the act (unlawful or irregular). Provided that, except in case of immediate execution of such order, an opportunity of showing cause shall be given to the Corporation.

Section 46.—(1) If within the period specified in any order issued under section 45, the Corporation fails to take action, the State Government may, by order—

- (a) appoint a person to take action so directed,
- (b) fix the remuneration to be paid to him, and
- (c) direct that such remuneration and the cost of taking such action shall be defrayed out of the Municipal Fund.

(2) The State Government may direct, by notification in the official gazette, that any sum of money required in this behalf be borrowed by way of debentures on the security of the consolidated rate, taxes, fees and dues, authorised by this Act.

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Section 47.

The State Government may, after consideration of any representation which may be made by the Corporation, by written order, annul illegal proceedings of Corporation.

VI.—The U.P. Nagar Mahapalika Adhinyam, 1959.

Section 531.

- (1) The State Government may at any time call upon the Mahapalika to furnish extracts from proceedings or from any record under the control of Mahapalika;
- (2) The State Government may at any time require the Mukhya Nagar Adhikari to furnish any information report on statistics concerning with the executive administration of this Act.

Section 532.

The State Government may depute any officer of Government to make inspection or examination of any Municipal Department, Service or work and to report thereon.

Section 533.

State Government can require performance of duties in default of any Municipal authority, by making an order prescribing a period for the performance of that duty. Provided that, unless the immediate execution of such order is necessary, it shall before making any direction under this section give the Mahapalika an opportunity of showing cause why such order should not be made.

Section 534.

- (1) If within the period fixed by an order issued under Section 533, any action directed under that Section has not been duly taken, the State Government can appoint a person to take action in default at expense of Mahapalika.
- (2) The State Government may, direct levy of taxes for meeting the cost of taking such action and in addition to or instead of directing the levy, direct by notification that any sum of money required for the purpose be borrowed by debentures on the security of all or any of the said taxes.

Section 535.—Emergency Powers—

In case of emergency, for the safety or protection of public, the State Government may provide for the execution through such agency in such manner as it may specify in its order of any work which the Mahapalika or the Mukhya Nagar Adhikari is empowered to execute, at the expense of Mahapalika.

Section 536.

Submission of copies of Resolution to State Government by Mukhya Nagar Adhikari.

Section 537.—Power of State Government to suspend Action under this Act.

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- (1) State Government may, by order in writing, suspend the execution of such Resolution or order of the Corporation or of any other Municipal Authority which in their opinion, is in contravention of or in excess or in abuse of the powers conferred by this Act or any other law in force, or is likely to lead to a breach of the peace, or to cause injury or annoyance to the public or is prejudicial to public interest.
- (2) A copy of such order shall forthwith be sent to the Mahapalika by the State Government.
- (3) The State Government may at any time on representation by the Mahapalika or otherwise, revise, modify or revoke an order passed under Sub-section (1).
(Similar to the provision under Section 451 of Bombay Act, 1949).

Section 538.—Power to dissolve Corporation—

- (1) State Government can dissolve Mahapalika in case of incompetency, persistent default or excess or abuse of power, after having given the Mahapalika an opportunity to show cause why such order should not be made, by an order published with the reasons thereof in the official gazette.
- (2) A copy of the order under sub-section (1) shall be laid, as soon as

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may be, before each House of the Uttar Pradesh Legislature.

(3) Necessary elections shall be held within three months but in any case within six months after the order of dissolution to reconstitute the Mahapalika, and till then the Mukhya Nagar Adhikari shall carry on the routine work of the Mahapalika.

Section 539.—Power of State Government to supersede Mahapalika—

(1) If after dissolution of the Mahapalika the reconstituted Mahapalika also appears to the State Government at fault, as enumerated under section 538, the State Government may supersede the Mahapalika for a period of one year, following the same procedure.

(2) All the powers and duties of the Mahapalika and the Committees shall, during the period of supersession, be exercised and performed by the Administrator of the city, appointed by the State Government.

(3) The State Government may from time after inquiry made, by an order published in the official gazette, extend the period of supersession with all the consequences aforesaid. So, however, that the total extension does not in the aggregate exceed one year.

(4) A copy of the order under subsection (1) shall be laid as soon as may be before each House of the Uttar Pradesh Legislature.

VI—

Section 84.—Suspension of Mahapalika Authority—

(1) If at any time the State Government is satisfied that a situation has arisen in which any Mahapalika authority cannot function or refuses to function in accordance with the provisions of this Act. It may by notification in the official gazette declare that the function of such authority shall, in whole or to such extent as may be specified, be exercised by such officer or authority as may be named in the notification.

(2) A declaration under this section shall be laid before each House of the Uttar Pradesh Legislature and it shall unless it is revoked earlier, cease to operate at the expiration of three months.

VII.—The Madhya Pradesh Municipal Corporation Act, 1956.

Section 417.

The State Government may require the commissioner to furnish it with any return, statement, report or a copy of any document.

Section 418.

If the Commissioner fails within such period as may have been fixed by the Government to comply with a requisition under section 417 or in case of non-performance or performance of any duty in an imperfect or unsuitable manner by the Corporation or any other municipal authority or for failure to make adequate financial provision for the performance of any such duty, the Government

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Corporation, the Standing Committee, the Commissioner or any other officer of the Corporation within a period specified in the order to execute such order to show cause to the satisfaction of the Government against the taking of such action.

Section 419.

(1) If within the period fixed by an order issued under Section 418 any action directed thereunder has not been duly taken or cause has not been shown as aforesaid, the Government may, by order appoint some person to take action in default at expense of corporation, defrayed out of the municipal fund any by levying or increasing authorised taxes.

(2) The Government may in addition to or instead of directing the levy of taxes direct by notification that any sum of money required for the purpose be borrowed by debentures on the security of all or any of the said taxes.

Section 420.

The State Government has the power to demand punishment or dismissal of any officer or servant of the Corporation in case of negligence in the discharge of his duties.

Section 421.

(1) The Government may, by order in writing suspend the execution of such resolution or order of the Cor-

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authority which in their opinion, is in contravention of the law, or is likely to lead to a breach of peace or to cause injury or annoyance to the public or is likely to cause waste of or damage to Municipal funds.

(2) A copy of such order to be sent to Corporation by the Government.

(3) The Corporation may make a representation against the said order.

(4) The Government may, after considering the said representation either cancel, modify or confirm the order passed by it under sub-section (1).

Section 422—Supersession of the Corporation—

(1) The Government has power to supersede corporation in case of incompetency or default or excess or abuse of powers, after having given an opportunity to the Corporation to show cause why such order should not be made, by an order published with the reasons thereof in the Gazette, for a period specified in the order.

(2) The Government may from time to time after inquiry made, by an order published in the gazette extend the period of supersession, total period not exceeding two years.

Section 423.—Consequences of Supersession—

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be exercised and performed by the person appointed by the Government as administrator of the city under the control of the Government. Government has the power to remove him at any time and to appoint any other person in his place.

Section 424.

(1) The Government may, if it thinks fit, at any time during the period of supersession declare by notification, its intention to constitute a Corporation in place of the Corporation superseded under section 422.

(2) An election shall be held in accordance with the provisions of this Act.

Section 425.—Enforcement of orders—

In all matters connected with this Act, the Government has the power of enforcement of any action in default of corporation or any other authority, at the expense of the corporation.

Section 426.

The Government has the power to make rules for inspection of institutions and Works of Corporation, by servants of the Government.

VIII.—The Kerala
Municipal Cor-
poration Act,
1961.

Section 41.

(1) The Government may at any time require the council or Commissioner to produce any record to furnish any return, plan, statement, to furnish and obtain any report.

(2) The Government on receipt of any information under sub-section (1)

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may, if found necessary, depute any officer to inspect or examine any municipal department, service or work and to report thereon.

Section 41A.

Government has power to cause inspection to be made by authorising any officer generally or specially in any particular case and report thereon.

Section 42.—Government has power to direct the taking of action—

(1) On receipt of any information or report obtained under Section 41, or any report from the Commissioner or Mayor, the Government may direct taking of action to its satisfaction, in case of non-performance, or performance of duty by any municipal authority in an imperfect or unsuitable manner or in case the adequate financial provision has not been made for performance of such duty, by an order, specifying the period to execute such order. Provided that, unless the immediate execution of such order is necessary the Government shall before making an order under this section give the council an opportunity of showing cause why such order should not be made.

(2) In case of non-compliance of such order, within the specified period, the Government may, by order appoint a person to take action in default at expense of the Corporation and the expenses defrayed

out of the municipal fund, and if necessary, by levying or increasing authorised taxes by Part III of this Act.

(3) the Government may in addition to or instead of directing the levy of any of the said taxes, direct by notification that any sum of money required for the purpose be borrowed by debentures on the security of all or any of the said taxes.

Section 43.—Government's power to cancel resolutions and bye-laws—

(1) The Mayor shall submit to the Government copies of resolutions and bye-laws.

(2) The Government may at any time by notification, cancel any resolution on the ground that it is in excess of the powers conferred by this Act, or rules made thereunder; repeal or modify any bye-law. Provided that before taking any such action, the Government shall communicate it to the council and fix a reasonable period for the council to show cause against the proposal and consider its explanations and objections, if any. Provided further, that the Government has the power to stay action based on the resolution or bye-law pending final decision by Government.

Section 43A.—Dissolution of the Council—

(1) if in the opinion of the Government a council persistently makes default in performing the duties imposed

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on it by law, or exceeds or abuses its powers, the Government may by notification direct that the council be dissolved and reconstituted on such dates as may be fixed in the notification not being later than six months from the date of dissolution :

Provided that the Government may, in appropriate cases extend the time fixed under this sub-section by a period not exceeding six months.

(2) Before publishing a notification under sub-section (1), the Government shall give a reasonable opportunity to the council to tender its explanation or objections to the proposal, by a show cause notice.

(3) During the period of dissolution, all or any of the functions of the council and of the Mayor or Deputy Mayor and of the Committees, may be exercised and performed by such persons as the Government may appoint in that behalf and any such person may, if the Government so direct, receive payment of his services from the Corporation fund. The Government may, if they deem it fit, direct the commissioner to exercise all or any of the powers and duties in addition to his own.

(4) The Government shall be entitled to all the assets and be subject to all the liabilities of the council as on the date of dissolution and on the date of the reconstitution respectively.

IX.—The Hyderabad
Municipal Cor-
poration Act,
1955.

Section 675.

The Government may at any time require the Corporation or commissioner to produce extracts, record, to furnish any return, plan, statement; to furnish and obtain any report.

Section 676

The Government can cause inspection to be made of any municipal department, service work or thing by deputing any officer.

Section 677 and 678.

(1) The Government can require performance of any duty in default of any municipal authority, in case of non-performance or performance of any duty in an imperfect or unsuitable manner, or in case the adequate financial provision has not been made, by making an order, directing the corporation or commissioner, prescribing a period for the performance of the duty or action. Provided that, except in case of emergency, the Corporation shall be given show cause notice.

(2) The Government has the power to appoint a person to take action in default, at the expense of corporation, to be defrayed out of the Municipal fund.

(3) The Government may direct by notification that any sum of money required in this behalf be borrowed by debenture on the security of the taxes.

Section 679

(1) The Government may any time call for and examine the regularity

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or legality of any proceeding of or order passed by the Commissioner or any subordinate officer and pass orders thereto.

(2)(a) The Government may, by order in writting suspend the execution of such resolution or order passed by the Corporation, which in their opinion, is in contravention of or in excess of powers conferred by this Act, or any other law in force, or is likely to lead to a breach of peace. Provided a reasonable opportunity is given to the Corporation to show cause against the proposal and explanation and objection, if any, is considered;

(b) a copy of such order shall forthwith be sent to the Corporation by the Government;

(c) The Government may at any time on representation by Corporation or otherwise revise, modify or revoke any order passed under clause (a).

X. The City of Bangalore Municipal Corporation Act, 1949.

Section 43.

The Government may at any time require corporation or the Commissioner to produce any record, plan; and furnish any return, statement, statistics and furnish or obtain any report.

Section 44.

The Government can cause inspection to be made of any municipal department, service, work or thing by deputing any officer.

Section 45 & 46.

(1) The Government can require

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performance of any duty in default of any municipal authority, in case of non-performance or performance of any duty in an imperfect or unsuitable manner, or in case the adequate financial provision has not been made, by an order, directing the corporation or the Commissioner prescribing a period for the performance of the duty or taking the action. Provided that except in case of emergency, the Corporation shall be given a show cause notice.

(2) The Government has the power to appoint a person to take action in default at expence of corporation, to be defrayed out of municipal fund and, if necessary, by directing levying or increasing of authorised taxes by Part III of this Act.

(3) The Government may in addition to or instead of directing the levy of any of the said taxes, direct by notification that any sum of money required for the purpose be borrowed by debentures on the security of all or any of the said taxes.

Section 47.—Government's power to cancel resolutions and bye-laws—

(1) The mayor shall submit to the Government copies of all resolutions and all bye-laws.

(2) The Government, may at any time by notification:

(a) cancel any resolution in whole or in part;

(b) repeal wholly or in part, or modify any bye-law. Provided that before taking any

action under this section the Government shall communicate to the Corporation the grounds on which they propose to do so, fix reasonable period for the corporation to show cause against the proposal and consider its explanations and objections, if any, and the order of the Government thereon shall be final.

XI. The Patna Municipal Corporation Act, 1951.

Section 524.

The State Government may require the Chief Executive Officer to furnish any return, statement, report on any matter or a copy of any document.

Section 525.

The State Government may depute an officer not below the rank of a District Magistrate or A.D.M. to make an inspection or examination of any department, service, work or thing under the control of any municipal authority and to report thereon.

Section 526.—Government has power to direct the taking of Action—

If the Chief Executive Officer fails to comply with a requisition, within the specified period, under section 524, or on receipt of any information, the Government may require taking of action to its satisfaction, in case of non-performance or performance of duty in an imperfect or unsuitable manner by any municipal authority

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or any other servant or officer of the Corporation, or in case the adequate financial provision has not been made for the performance of such duty, by written order, specifying the period to execute such order; or to show cause to the satisfaction of the Government against the taking of such action.

Section 527.

(1) If within the period fixed by an order issued under section 526, any action directed thereunder has not been duly taken, or cause has not been shown aforesaid, the State Government may, by order appoint some person to take action in default at expense of Corporation, and direct that the expenses thereat be defrayed out of the municipal fund, and, if necessary, by levying on increasing taxes authorised by Chapter XI.

(2) The person, so appointed, has the power to draw cheque on the account of the municipal fund.

(3) The State Government, may in addition to or instead of directing the levy or increase of any taxes direct, by notification that any sum of money required for the said purpose, be borrowed by way of debenture on the security of all or any of the said taxes.

Section 528.—The State Government has power to demand punishment or dismissal of any officer or servant of the Corporation, in case

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of negligence in the discharge of his duties.

Section 529.—Power of State Government to suspend any resolution or order—

(1) The State Government may, by order in writting suspend the execution of such resolution or order of the Corporation or of any other authority or officer subordinate thereto, which in their opinion, is in contravention of the law or is likely to lead to a breach of the peace or to cause injury or annoyance to the public or is likely to cause waste or damage to the municipal fund.

(2) A copy of such order shall be sent to the Corporation by the State Government.

(3) the Corporation may make a representation against the said order and the State Government may, after considering it, either cancel, modify or confirm the order passed by it under sub-section (i).

Section 530.—Powers of State Government to Supersede the Corporation—

If in the opinion of the State Government a Corporation is incompetent or persistently makes default in the performance of the duties or exceeds or abuses its powers, the State Government may, after having given an opportunity to the Corporation to show cause why such an order should not be made or, if it appears to the State Government that case is one of emergency, forthwith issue an order directing that all the

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councillors shall relieve from office, and declare the corporation to be superseded. Such order shall be published in the official gazette stating the reason for making it.

Consequences

Section 531.

(1) All powers and duties of the Corporation, the Standing Committee, the consultative Committees and the Chief Executive Officer, may until the Corporation is reconstituted, be exercised and performed by the person appointed by the State Government called the Administrator of Patna under the control of the State Government, the Government may at any time remove the Administrator of Patna and appoint another person in his place.

Section 532—Power to reconstitute the Corporation—

(1) The State Government may, if it thinks fit, at any time declare by notification its intention to constitute a corporation in place of the Corporation superseded under section 530.

(2) An election shall be held in accordance with the provision of this Act.

Section 535.

The State Government may, by general or special order entitle any officer of the educational, public works, medical, sanitary and other

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technical departments to attend any meeting of the corporation or the Standing Committee and address it on any matter affecting the work of his department.